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HONOLULU, H. I.: FRIDAY, APRIL 24, 1896.—SEMI-WEEKLY.

WHOLE NO. 1753.

## Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS

W. R. PARSONS, EDITOR.

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THE KROEGER PIANO.

Testimonial to Agent Bergstrom

From a Celebrated Pianist.

(P. C. Advertiser, January 10, 1896.)

Honolulu, H. I., December 28, 1895.

J. W. BERGSTROM, AGENT KROEGER PIANO.  
DEAR SIR.—It gives me much pleasure to  
testify to the merits of the Kroeger Cabinet  
Grand Piano, which I have at the series  
of the piano given at the Y. M. C. A. Hall  
by the Owen Musin Concert Company.

The piano has a very superior tone quality  
and the action is perfect. I was very fortu-  
nate in securing such an instrument.

You're very faithfully,

EDWARD SCHAFER,  
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THE GREAT BLOOD PURIFIER & RESTORER

For cleansing and clearing the blood from all  
taints, it cannot be too highly recommended.

For Scrofula, Scurvy, Eczema,

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marvellous.

It cures Old Sores,

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Cures Headaches or Pimplies on the Face.

Cures Scurvy Sores.

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Cures Glandular Swellings.

Cures the Flood from all impure Matter.

From whatever cause arising.

This mixture is pleasant to the taste, and  
warranted free from anything injurious to  
the delicate constitution of either sex, the  
Proprietors solicit sufferers to give it a trial to  
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Caution.—Ask for Clarke's Blood Mixture,

and beware of worthless imitations or substitutes.

129

Charged With High Treason.

LONDON, April 13.—A Pretoria dis-

patch to the Daily Telegraph says: Le-

gal circles here believe that the charg-

ing of the whole of the Reform Com-

munity prisoners with high treason will

definitely known. It has not been be-

lieved that he would take any action in

the Cuban matter at present, and the

proceedings against them.

not complied with.

The fact that Mr. Cleveland has of-

fered the good offices of this country in

the settlement of the Cuban war will

cause much surprise when it becomes

definitely known. It has not been be-

lieved that he would take any action in

the Cuban matter at present, and the

proceedings against them.

Two for 25 cents.

"HALF AND HALF"

IS A GREAT APPETIZER

Makes the weak stout and purifies the  
blood.

Sold at the Empire Saloon.

AT THE GAZETTE OFFICE.

### CLEVELAND AND CUBA.

### Much Secrecy Regarding Mes- sage to Spain.

### CONSUL WILLIAMS' SUCCESSOR

Fitz Hugh Lee is Now Consul General.  
A Prominent Virginian—Mrs. Cleve-  
land Receives a Mysterious Box  
From the Spanish General Weyler.

CHICAGO, April 11.—A dispatch to  
the Times-Herald from Washington  
says:

At last President Cleveland has tak-  
en action in behalf of Cuba. He has  
made to Spain a formal proposition  
that the good offices of the United  
States be accepted in mediation be-  
tween that country and her rebellious  
colony in the West Indies.

This proposal was made in a cable-  
gram of instructions to our Minister at  
Madrid, Mr. Hannis Taylor, which was  
dispatched today. No diplomatic dis-  
patch of equal importance has left this  
capital since Secretary Olney's note to  
the British Government on the Vene-  
zuelan boundary question was sent last  
summer.

It brings to a crisis the relations be-  
tween the United States and Spain,  
which have been unsettled since the  
outbreak of the trouble.

The note thoroughly explains the at-  
titude of the United States and the  
reasons which have led to this action.  
The principal points of the dispatch are:

First—The President offers the good  
offices of the United States Government  
in mediation between Spain and the  
insurgents, with a view to a settlement  
of the trouble and bringing about  
peace in Cuba.

Second—The note recalls the corre-  
spondence between this Government  
and Spain at the time of the ten years'  
war when President Grant and Secretary  
Fish proposed mediation and the  
Spanish Government, although declin-  
ing to accept it, promised certain re-  
forms in Cuba. The fact that the  
United States was in part instrumental  
in bringing about that settlement and  
the charge that the Spanish Govern-  
ment has not kept its promise is given  
as a reason why the United States now  
has a right to be heard in the case.

Third—It is pointed out that the  
present rebellion in Cuba has assumed  
a much more serious aspect than any  
former insurrection, the insurgents  
having apparently taken possession of  
all the island, except Havana and a small  
section of country roundabout.

Spain is assured of the fact that the  
United States is actuated by only dis-  
interested motives and by a desire  
through friendship to bring about a  
more peaceful and satisfactory state of  
affairs in the island. Spain is urged to  
accept our good offices in the spirit in  
which they are tendered, and the hope  
is expressed that the Spanish Govern-  
ment will see its way to granting re-  
forms in Cuba.

The President does not ask Spain to  
grant the independence of Cuba nor  
does he suggest that home rule be ac-  
corded the people of that island. He  
leaves all these questions of method to  
be discussed—after Spain shall have  
expressed a willingness to accept me-  
diation.

WASHINGTON, April 14.—The state-  
ment was made a day or two ago that a  
most important diplomatic communica-  
tion



## ASK SUPREME COURT.

Senate Calls For Opinion Upon  
Tax Exemption.

### APPROPRIATION BILL DISCUSSED.

General Appraiser Item Killed—Conferenee With House Requested—Absentee Tax Brought Up—Military Pay Rolls Reduced — Tax Bill.

Forty-ninth Day.

TUESDAY, April 21.

The Senate held a reasonably lengthy session Tuesday and disposed of a good number of important measures, including the principle items of the appropriation bill for salaries and pay rolls.

After the opening preliminaries the Secretary read communications on the Sunday shooting law and other matters acted upon in the House.

Senator Holstein presented a petition from Haimakua to the effect that the appropriations for roads and bridges of that district were entirely inadequate to the requirements. The petition was tabled.

Senator Rice reported printed copies of Senator Waterhouse's bill amending the law relating to corporations.

The following resolution was introduced by Senator McCandless:

"To the Executive Council: We hereby request you to ask the Supreme Court the following question: 'Has the Legislature authority under Article 97 of the Constitution to exempt property from taxes that is owned or held by any association having or maintaining, in or upon such property any sectarian, denominational or private school?'"

Minister Damon opposed the resolution on the ground that it would stir up discussion that had better rest for a while.

Senator McCandless said that was the reason he introduced the resolution. The matter always would be a matter for discussion until some definite method of settling the thing once and for all was taken up.

Senator Hocking endorsed the ideas expressed by Senator McCandless.

The resolution was passed by a good majority.

Senator Holstein's bill to reduce the import duty on jewelers' goods was read the second time by title and referred to the Finance Committee.

Under unfinished business the third reading of the Internal Tax Bill came up, and Senator McCandless made the following motion:

"I hereby move that it is the sense of this House that there should be added to this Act proper provisions for imposing a special tax upon the income of absentees, and the bill should be referred to the Taxation Committee with instructions to formulate and present such provisions."

Senator Brown promptly came to the support of the motion. Senator Waterhouse opposed it on the ground that such tax would drive capital from the country.

Senator McCandless couldn't see it in that light. An 8 per cent. exchange that once existed had never driven capitalists from the country.

Minister Damon disapproved of the scheme because he did not believe it good policy for the country to undertake too much at one time.

The final vote on the motion resulted in a tie, and the motion was lost by the deciding vote of Vice President Kauhane, who was in the chair.

The Internal Tax Bill then passed the final reading.

Senate Bill No. 26, relating to patents, passed the third reading, as did the libidinous solicitation bill. The bill amending the Civil Code in relation to the disposition of property in case of divorce passed the second reading and was made the special order for Wednesday. The bill relating to corporations was referred to the Judiciary Committee.

### Appropriation Bill Again.

Senate Appropriation Bill No. 1, as amended by the House, was taken up. At the first send-off Senator Brown asked for a conference with the House on the amended title of the bill. Section 1 was deferred. Conference was asked on the item raising the salary of the North Kohala magistrate to \$1,200. Conference was also asked on the salary of the South Kona magistrate.

The Senate concurred in the House amendment placing the military pay roll at \$133,000; also in the new item of \$750 for January bills of the military.

A new item of \$1,500 for auditing the books of the departments raised considerable discussion. Minister Damon explained that this item was to help out the auditing department. Senator Waterhouse moved to concur. Senator McCandless wanted to know what this was for, when it was anticipated that an audit act was being prepared. What had become of that act?

Minister Damon replied that the Executive was not prepared to transfer the authority of the Executive to the Auditor General.

Senator McCandless favored increasing the power of the Auditor General. This item was simply making two audit departments. Senator Waterhouse's motion to concur in the item was carried.

House amendments placing the salary of the Secretary of the Postal Bureau at \$3,600 and salary of clerks at \$26,680 were accepted.

Senator Brown moved to concur with the House in dropping out the items of \$5,400 for salary of a general appraiser.

Senator Waterhouse—I move we do not concur.

Mr. Waterhouse wanted to know why the Senate should go back on an item which it had once passed after thor-

ough investigation. Minister Damon made a strong plea for the item. The Senate finally concurred in the action of the House.

Senator Brown wanted to concur with the House in reducing the salary of the Deputy Marshal to \$3,600.

Senator Waterhouse—I move we do not concur.

The Attorney General arrived at this juncture and made a strong plea for keeping this salary up to the present standard.

The motion to concur with the House amendment resulted in another tie vote. Pending the decision of Vice President Kauhane, the Senate took a recess to 1:30 p. m.

### AFTERNOON SESSION.

At the opening of the afternoon session Vice President Kauhane announced his vote as against the motion, and the item went to the Conference Committee.

The Senate concurred with the House in reducing the pay of Hawaii police to \$42,500.

On motion of Minister Smith the salary of Deputy Sheriff of Maui was referred to conference.

The House reduction to \$30,000 for Maui police was accepted.

Senator Brown moved to ask for conference on the item of \$13,000 for Kauai police. Kauai needed more police for protection. The motion was carried.

The House amendment reducing the pay of Oahu police to \$135,000 was accepted. A conference was asked on the reduction in the pay of jailors, guards and lunas for prisoners. The Senate concurred in House amendments raising the salary of messenger and book clerk of the Board of Education to \$1,500; also the item of \$372,000 for the support of English, Hawaiian and Common schools.

Salary of secretary and sub-agent of five land districts, \$4,200, was referred to conference. The Senate concurred in striking out the item of \$960 for second clerk.

Under the Interior Department, the Senate did not concur in the reduction of the salary of the first assistant clerk or the second and third assistant clerks. Motion to non-concur in striking out salary for clerk and copyist was carried.

Conference was asked on the salary of the deputy registrar and copyist reduced by the House to \$3,000. Salary of copyists, \$5,520, was concurred in. The raise in the salary of inspector and secretary of the Bureau of Immigration to \$3,000 was concurred in.

Motion to non-concur in reduction in salary of Honolulu road supervisor was carried; also a motion to concur in the reduction of the salary of the Commissioner of Agriculture to \$4,200.

Senator McCandless moved that the rules be suspended and that House Bill No. 17, relating to Sunday target-shooting, be lifted from the table.

Rep. Rycroft said that the bill had been well ventilated and had been laid on the table. It should be allowed to rest there. There was a great deal of important business before the House, and the session was nearing an end. No further time should be spent on it.

Rep. Kamaoqua said he was surprised that Rep. Rycroft should make objection for further consideration of the bill. It was partly on his account that he made the motion to lift the bill from the table. He had been away during the last discussions and tabling of the bill.

Rep. Rycroft referred to the bill as being one against the interests of the military and Rep. Richards carried this thought still further.

On account of the discussion brought out by his motion, Rep. Kamaoqua withdrew it.

House Bill No. 22, relating to pounds, estuaries, brands and marks, passed third reading unanimously.

House Bill No. 25 passed second reading. Referred to the Committee on Commerce.

Bill No. 25, relating to repairs to buildings in the city, was read and referred to Committee on Commerce, and Senator Hocking's bill relating to patents was referred to the Judiciary Committee.

Rep. Kamaoqua made the following nominations: D. L. Naone, A. G. M. Robertson, E. C. Winston, John Ena and Mark P. Robinson. Rep. Bond's nominations were F. J. Lowrey, L. C. Ables, D. L. Naone, Mark P. Robinson and John Ena. The result was: D. L. Naone, 13; A. G. M. Robertson, 11; E. C. Winston, 12; John Ena, 13; Mark P. Robertson, 13; F. J. Lowrey, 1; L. C. Ables, 1; Scattering, 1. The first five were declared elected members of the Council of State.

House adjourned at 10:14 a. m.

### Fiftieth Day.

WEDNESDAY, April 22.

After the opening exercises Minister King announced that the President had signed the bill for the relief of the Hilo Library and Reading Room Association.

Minister Damon introduced a bill appropriating an extra \$10,000 for the expenses of the session. The bill was referred to the Finance Committee.

Senator McCandless propounded the following question to the Minister of the Interior:

"Will you please furnish me with a list of all persons living out of this country who have shares in corporations doing business in this country, the name of the company, the number of shares they hold and the amount of dividends they received last year, according to the returns in your office?"

The Senate bill relating to the disposal of property in cases of divorce for adultery passed the third reading.

Senator Lyman moved to reconsider the vote of Tuesday upon Senator McCandless' suggestion for an absentee tax.

Senator Brown said he believed in the general principle of the absentee tax, but to take up the matter now would delay the Internal Tax Bill. It was proper to place the measure before the House as soon as possible. He favored bringing in the absentee tax as a separate measure, so as to prevent delay. The committee should have time to look into the matter.

Senator Lyman sanctioned the suggestion of Senator Brown. The matter should be given a thorough investigation.

Senator McCandless held that there was no time like the present. A discussion in the Senate would help out the members of the House.

The Attorney General thought the matter should be given thorough consideration.

Minister Damon suggested that if the subject must be taken up, a special day should be set, in order that absent

members might have an opportunity to be present.

Senator Lyman finally withdrew his motion, it being understood that a bill would be introduced to cover the matter.

Adjourned.

### House of Representatives.

House opened with Rep. Rycroft again in his seat.

The following communication was received from the Secretary of the Senate:

"I have the honor to inform your honorable body that the Senate this day do not concur in the following House amendment to Senate Bill No. 1, 'Appropriation Salaries and Pay-Roll, Etc.,' and ask for a conference committee to meet Senate special committee of conference on said items."

Then followed an enumeration of the recommendations of the Senate.

Another communication from the Senate announced the transmission of certified copies of Senate Bill No. 28, regarding the issuing of patents which passed third reading in the Senate on April 21st; also, passage in third reading of House Bill No. 17, regarding libidinous solicitations.

Minister King announced his signature to the bill looking toward the relief of the Hilo Library and Reading Room Association.

Rep. Richards reported for the Committee on Passed Bills, handing to the President for consideration of House Bill No. 17, relating to libidinous solicitations.

Rep. Richards also reported for the Printing Committee that House Bill No. 22 had been typewritten and Senate Bill No. 25, relating to fire limits in the city, printed.

Rep. Kamaoqua presented a petition from residents of Hilo, Hawaii, asking that full-blooded Hawaiian and half-white teachers who have been in the employ of the Government for three years be retained in their positions.

The petition was the outcome of widespread rumors regarding the replacing of teachers by people from abroad. Rep. Kamaoqua moved that the petition be referred to the Education Committee. Carried.

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Speaker Naone appointed Reps. Robertson, Kamaoqua and Rycroft on the Conference Committee on pay rolls and appropriations.

Minister Cooper gave notice of his intention to introduce a bill to amend the article in the Constitution relating to the titles of bills.

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## ON HEALTH MATTERS.

## BONDHOLDER CRIES OUT

Discussing the Sanitary Condition of the City.

## FISHERMEN'S PETITIONS DENIED.

Inspection of Cattle—Legislative Questions Regarding Lack of Medical Attendance—Large Number of Fish Inspected—Asked to Stock Pond.

At the regular weekly meeting of the Board of Health yesterday afternoon there were present: President Smith, Drs. Emerson, Day, Wood, Alvarez and Monsarrat, Messrs. Lansing, Brown, Reynolds, Kelliopio and Meyer of the leper settlement.

Dr. Monsarrat's report showed among other things butchering of 135 hogs and the condemnation of 6. Under the Mitigation Act there were 87 examinations reported.

Inspector Kelliopio's report showed inspection of 130,453 fish during the week, the largest number since the opening of the market. Of this number there were over 20,000 mullet and over 78,000 puhikil.

A petition was received from thirteen Chinamen, who have petitioned regularly for several weeks past to the effect that they be allowed to fish in the deep waters of Honolulu harbor. Eight months were deemed sufficient time of depriving them of their lawful occupation. It was thought that the work done by the dredger so far had rid the harbor of the disagreeable germs. Petition denied.

He-u, a native fish dealer, sent a petition to the Board asking that he be allowed to stock with fish the pond directly in front of Oahu Jail. Request denied.

Rufus Lyman was made an agent of the Board of Health at Hilo.

President Smith presented to the Board the questions propounded in the House of Representatives recently.

First question—Is the Board of Health aware that many people are dying without proper medical attention?

Second question—What does the Board intend to do?

Dr. Wood said that it was not because medical attendance was not available, but because cases of sickness were very often not reported.

President Smith suggested that the answer to the questions be to the effect that the Board is aware of the fact, and that the constant aim of that body with its physicians would always be to provide medical attendance for all requiring it.

Dr. Wood wished to call the attention of the Board of Health and the Attorney-General to the fact that, as yet, there was no official, well-organized system of registration of births and deaths and the establishment of evidence in the cases of suspicious deaths. He related the story of the death of a Chinaman from the effects of opium-smoking some time ago. He was called in attendance and found the man in an unconscious state, completely narcotized by opium. Shortly after his arrival the man died. The people in the house admitted that the man had died of opium-poisoning, but said that he had taken the drug himself. Dr. Wood said he was forced to take their word. He made out the death certificate with an avoidance of anything regarding suicide being put thereon. In every such case an inquest should be held and all the facts obtained. There had been a woeful neglect in this matter by the police authorities.

Other discussion followed and the Board went into executive session at 5:35.

Those who are troubled with rheumatism should try a few applications of Chamberlain's Pain Balm, rubbing the parts vigorously at each application. If that does not bring relief, dampen a piece of flannel with Pain Balm and bind it on over the seat of pain and prompt relief will surely follow. For sale by all druggists and dealers. Benson, Smith & Co., agents for Hawaiian Islands.

## INTEREST REDUCTION.

Down-trodden and Oppressed by Loan Bill.

## SAVIORS OF THE REPUBLIC.

Wants More Money Paid for Interest so it Will be Kept in the Country—Sound Financial School—Question of Principal—Interest.

MR. EDITOR:—I am a tax payer and a very much abused bondholder. As such I feel I am entitled to a hearing not only on my own account, but also on account of a few others of the same class who are undoubtedly the backbone of the country.

What would the Republic have done without us when a certain demand for \$30,000 was made? Why, we are the saviors of this Republic! The Senate recognize this fact; they are men of gratitude. Some of them I believe feel deeply and think we ought to have 3 per cent. on our bonds, or a pension divided among us of say 1½ to 2 per cent. on \$3,000,000, which would amount to \$45,000 to \$60,000; this would certainly have a comforting influence in the absence of anything better; but there are members in the lower house whose sympathies are with the ungrateful and mercenary majority who insist that public funds ought to be managed as though they were the funds of a private corporation.

Such unbusinesslike ideas make me tired. The class of bondholders in this country (even though we do not number three hundred) are a highly respectable lot of people who ought, and who propose, to dictate the financial policy of this country.

Mr. Editor, we have earned the right to fix the rate of interest on just so much money as we think necessary. Some of us were born here, and some came here for their health, and what they can make (honorable, of course). By hard work and careful investment on mortgages at 8 and 12 per cent., which we have never foreclosed, excepting in cases where interest was not paid the day it was due. We have built up the country until now we feel that we own it. It is true that some of us have paid the smallest amount of taxes in proportion to our wealth, but that is where we prove our superior knowledge in financial matters.

If others had known enough to follow our example they, too, would have been numbered among us, and we would have been ere this a solid "Four Hundred."

The policy of those who urge borrowing money in London at 4 per cent., if carried out, will ruin us. They don't consider for one moment the paramount importance of keeping the investment and interest all at home. If they did they would make the rate of interest for home bondholders 9 per cent. per annum. You see, if we call in all the loans and make a new issue of bonds at 9 per cent., for enough to refund the bonded debt (say three millions) the interest would amount to \$270,000. This would all be kept in the country.

The other side proposes to borrow \$4,000,000 in London at 4 per cent., amounting to an annual interest of \$160,000, and send it all away. This would be a loss to the country of the \$160,000 sent away and the \$270,000 that we ought to have kept in the country, making a total loss of \$430,000 annually.

You see, Mr. Editor, the higher the rate of interest the more we shall save. Were it not for the lack of a general education in financial matters, the people would go in for a 20 per cent. rate.

This 20 per cent. rate on a \$5,000,000, or better still, on a \$6,000,000 loan, to refund the old debt and cover important improvements—improvements that I fail to see the need of—would make an annual interest account of \$1,200,000—all to be kept in the country. See?

It is plain to the most of us bondholders and our sympathizers that we, who have built up this country in the full hope and expectation of controlling it, have a perfect right to dictate the financial policy of this Government.

Now, if this plan of borrowing money at the ruinous rate of 4 per cent. is the wish of those who voice the sentiments of 93,700 people in these islands, and they have their way, we shall be forced to take 4 per cent., too, for our hard-earned ducats, or else take the horrible risk of investing abroad. We have already invested large amounts there that would bring tears of joy to our eyes if we could get it back again and see it safely invested in Hawaiian 2½ per cent. bonds, if there were such to be had.

O, dear! what shall we do if the Senate and House of Representatives don't stand by us? Once let the Government get the door open to the world's money market, and all the corporations in the country who are paying us the rates we have the right to keep up will rush off and supply their needs in the same market, and we can play Shylock no more.

BONDHOLDER.

## Sneak Thief Operates.

The residence of Mr. Gilliland, on Vineyard street, was entered by a sneak thief Sunday night during the absence of the occupants.

The bedrooms, closets and bureaus were overhauled, but the thief took away only a few dollars which he found in one of the drawers. There is no clew to the marauder.

COPPER-PLATE PRINTING AT GAZETTE OFFICE.

## INTEREST REDUCTION.

Opinion of Theo. H. Davies on Funding Bill.

## COMPARISON OF QUOTATIONS.

Lower Interest Means Less Demand. Fishmarket Opinions—Doesn't Want Bill to be "Tinkered"—Wait Two Years For a Better Scheme.

MR. EDITOR:—The subject of the "Funding Bill" is deserving of more serious discussion than it can possibly receive by the presentation of house-to-house or office-to-office opinion. It requires the best thought of the best order of statesmen.

The consensus of opinion is strongly in favor of borrowing money at 4 per cent. in order to pay off that which has been borrowed at 6 per cent. It was hardly necessary to go up and down the town to get such a proposition endorsed. I fancy even the fish market would have voted solid for such a proposal.

The problem is a much more serious one, and its serious features are those which should be made most prominent in the discussion.

Hawaii wants to reduce the interest on \$2,000,000 and to borrow another \$1,000,000. Ordinary men of business, with memories as long as mine, will recognize the position, and will remember that the two transactions do not always run well together.

A funding loan pure and simple is a mark of confidence—but a funding loan with a fresh debt tacked on to it is always regarded with a certain amount of suspicion.

I think it will be better to discuss the two objects separately, and I will, on this occasion, confine my remarks to the proposed loan for the reduction of interest.

Very few government loans pay as much as 6 per cent., and those loans are quoted higher or lower according to the greater or less credit given to them. For instance—

6 Per Cent. Loan. Quoted.

Argentine ..... £ 83

Bulgarian ..... 96

Chinese ..... 109

Hawaiian ..... 103

Mexican ..... 94

Salvador ..... 70

The 4½ per cent. loans are as follows—

4½ Per Cent. Loan. Quoted.

Argentine ..... £ 52

Brazil ..... 74

Chili ..... 93

The 4½ per cent. loans are as follows—

4½ Per Cent. Loan. Quoted.

Argentine ..... £ 52

Brazil ..... 74

Chili ..... 93

In view of the foregoing quotations it does not seem probable that any material reduction can be made at present in the interest on the London loan. If you propose to borrow £85 against your £100 bonds, you may well expect to reduce your interest, but you will increase your debt. The London debt is now \$1,000,000 and the annual interest \$60,000.

If you could pay all this off at par and issue new bonds at 85, with 2½ per cent. commission, as proposed, the new bonds would amount to \$1,200,000, and the annual interest at 4½ per cent. would be \$54,000. Is it worth while to add \$210,000 and a long term of years to your debt for the sake of a possible saving of \$6,000 in the interest on a debt which we have the option of paying off almost immediately?

If the Hawaiian loan is quoted at £103

it is because investors do not care to pay more. Our true policy is to show investors that it is worth more. A safe plan would be to authorize the Minister of Finance to issue bonds at 5 per cent. or less for the single object of taking up the Hawaiian 6 per cent. bonds as they matured in London. You, sir, say: "Give Hawaiian capitalists an opportunity to invest." There would be their opportunity, and when the London Stock Exchange found that the Hawaiian 6 per cent. bonds were being quietly called in, they would soon be ready to take up a new loan at a less rate, and with no discount.

The most disquieting feature of the subject is indicated by the words you used in your article of the 20th inst., and by some of the opinions which you quoted on the next day. You wrote:

"We still believe that Minister Damon made a mistake in matters of detail connected with drafting the bills. . . . What if there was a mistake made in drafting the bills? Is that any reason why the people of the country should fold their hands and wait for two years?" And today you quote a financial manager as having said: "If 15 per cent. be considered too much, let the Senate tinker with the laws until the proper rate is arrived at."

I do not say, and I do not know, that the Minister of Finance made any such mistakes as you allege; but I venture to suggest that that is hardly the spirit in which grave financial problems should be discussed. In a matter of such importance it would be better that the people should wait for two years (not necessarily with folded hands), until they had before them a bill which in its details as well as in its general principles had the confidence of the financiers of the country, and which did not require to be "tinkered" either inside or outside the Senate.

There are many other points which appear to me to be deserving of much consideration before we invite the criticism of either the New York or the London Stock Exchange upon our financial forecast. Another two years will be of great service in making our position clear to people in other lands, and it is perhaps well that we should now give more attention to that argument.

I am, sir, your obedient servant,

THEO. H. DAVIES.

Craigside, April 21, 1896.

## THE "Success" IS THE PERFECT FILTER!

## BECAUSE:

First—The filtering medium is Tri-poli Stone which does not receive into its pores the filth and germs it extracts and which is always the same, no matter how long in use.

Second—The action of the filter downward, from an upper to a lower jar, passes the water, drop by drop, through the air, restoring the oxygen thereby which the water may have lost from stagnation, confinement, or otherwise, and imparting to it freshness of taste, sparkle and vitality.

Third—Its action is as rapid as is consistent with efficacy. A too rapid filtering does not wholly remove impurities.

Fourth—Every part is accessible for cleaning, and without laborious effort. Thorough cleanliness is the chief requisite of any good filter.

Fifth—The jars being made either of stoneware or porcelain insures water being kept pure and uncontaminated after being filtered.

Sixth—Stoneware for those who desire an efficient yet low-priced filter, and the finest porcelain, decorated to suit, enables the SUCCESS to accommodate itself to the wants of all in the matter of price.

Seventh—Its construction admits also of its capacity being adapted to suit the wants of all, from the individual tourist to the largest hotel or laundry.

Since introducing the Success Filter, we have sold a large number of them, and they give perfect satisfaction.

This cut shows a sectional view of the STONEWARE FILTER, Styles 1 and 2.

Set up ready for use. There are two crocks, each of four gallons capacity—an upper one holding the Filter Block as shown, and a lower one, which can be used as a water cooler, if desired.

The block is four inches in diameter by the same in height, and is hollowed out on inside. This fits on a metal tube, which connects with the base of the nut, shown in separate cut, to bottom of Filter Jar. Block can be lifted off tube, cleaned and re-placed in two minutes, and with no trouble at all. Water passes from outside of block, through the walls into the hollow chamber, and from thence, by means of the Drip Tube, into the lower receptacle.

The undersigned having been appointed agents of the above company are prepared to insure risks against fire on Stone and Brick Buildings and on Merchandise stored therein on the most favorable terms. For particular apply at the office of F. A. SCHAEFER & CO., Agents.

General Insurance Company for Sea, River and Land Transport of Goods.

Having established an agency at Honolulu and the Hawaiian Islands the undersigned General Agents are authorized to take risks against the dangers of the sea at the most reasonable rates and on the most favorable terms.

F. A. SCHAEFER & CO., Agents for the Hawaiian Islands.

Well-bred Fresh Milk Cows, and Young Sussex Bulls, Fine Saddle and Carriage Horses

FOR SALE.

W. H. RICE.

LIVE STOCK.

BREEDER OF:

## Fine Horses and Cattle

Well-bred Fresh Milk Cows, and Young Sussex Bulls, Fine Saddle and Carriage Horses

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# Hawaiian Gazette.

SEMI-WEEKLY.

ISSUED TUESDAYS AND FRIDAYS.

W. R. FARRINGTON, EDITOR.

FRIDAY, - - - APRIL 24, 1896.

When Greek meets Greek the chances for success are even. The Olympic games being held at Athens have proved that when Yankee meets Greek it's a case of "dead open and shut."

Senator McCandless' motion to tax absentee estate owners was lost by the casting vote of the Acting President of the Senate. We are informed, however, that of those who voted against the measure were several Senators who were really in favor of the measure, but that they wished the matter to be brought up and thoroughly discussed in the lower house. We have not heard the last of the absentee business by any means.

If history is repeated by President Cleveland offering to act as a mediator between Spain and her Cuban colony, history will also be repeated by the mediation amounting to nothing so far as the increased liberty of the Cubans is concerned. Spain once promised to exercise greater leniency toward the Cubans, and that promise has proved entirely worthless. The Cubans ought to have learned, if President Cleveland has not, that they will always suffer oppression so long as they bear the Spanish monarchical yoke. Absolute independence is the only thing that will settle Cuban woes, and the patriots will probably fight until they get it.

By giving its sanction to the action of the House of Representatives in dropping the appropriation for a general appraiser, the Senate has simply fallen into line with a narrow, cheese-paring policy that puts a damper upon a businesslike progress in one of the most important departments of the Government. As the item has been given its quietus for the present period, the business community must now take the consequences of inactivity. We can only offer the suggestion that before many years have rolled by, our business men and legislators will wake up only to wall over what "might have been." The responsibility for the mistake will rest solely upon their own poor judgment.

The State conventions for the election of delegates to the National Republican Presidential convention continue to give returns satisfactory to the supporters of William McKinley. Thomas B. Reed is picking up delegates here and there, but he has shown a serious weakness in being unable to go to the convention with a solid New England delegation behind him. New Hampshire was the first to jump the traces, and now Rhode Island comes into the doubtful-list.

Ever since the New Hampshire delegates were elected, Senator Chandler has been busy trying to explain that indorsing both McKinley and Reed means no harm to the New England candidate; but politicians are quick to note that the man from Maine is weak in the States where he is best known. McKinley, throughout his private and public career, has shown himself a man of unquestionable personal integrity, and always true to the American principles of his party. The common people have found him a politician who can be trusted.

From all that can be learned, the opium license is not dead—but sleeping. The advocates of the measure are playing a waiting game, and are said to be ready to force the fight at the latter part of the session. If this is true, if it can be possible that any of our legislators are foolish enough to attempt to force this measure upon the people at this time, it behoves the people of the country, and Honolulu in particular, to keep their weather eye open and be ready to give the measure death-dealing blows when it does come up. With over half the time allotted to the Legislature elapsed, with only one appropriation bill anywhere near completed, with the Internal Tax bill and the Funding and Loan bills still under consideration, it seems unreasonable that any one of our lawmakers should ask the Legislature to waste the remaining valuable time on the consideration of such a questionable measure as the opium bill. To renew the opium discussion means stirring up strife at a time when all the sensible political power of the country should be centered in measures vital to the industrial progress of the country. Let the opium bill continue its slumbers.

**SITUATION DEMANDS ACTION.**

Our correspondent, Bondholder, is rather of a sarcastic turn of mind and lays his lance in rest and gallops gallily to the tilting. The "reducio ad absurdum" is certainly reached when he shows that by borrowing at a high rate

of interest at home more money will be spent in the country.

The fact is that our debt should be bonded and the leave to do it should be given by the Legislature. We should not face another two years under present conditions. We should certainly aim to reduce our interest and get more money. With profitable improvements in public works there will be no difficulty about paying interest upon the loan. The difference between the borrowing now and the borrowing under the monarchy is that all the money now borrowed is put into useful and reproductive works, while in former times the loan funds were used up for current expenses and all sorts of fuss and feathers.

The latest information that we have is that the Legislature means to do something in the matter and not fold its hands peacefully and put off till the morrow what can be done today. The policy of "laissez faire" is a very easy, yet a very dangerous one. "Now" is usually the wisest to deal with, "then" is a very uncertain quantity. To let things slide and let other fellows meet the difficulties is pleasant. We are pleased to learn that such is not the intention of our legislators.

## THE VOLCANO ERUPTION.

The report that the crater of Makuaewoewo has broken out again is extremely interesting. It is now a little over nine years since the last eruption took place. On that occasion, after a short display from the summit and a series of earthquake shocks which shook up Kau and the Konas in a very lively manner, the lava found an outlet about sixteen or seventeen miles above Kahuku, and in three days reached the sea. While it lasted it was a very brilliant sight, but it was only those who promptly reached the spot that had an opportunity of seeing its grandeur.

The Hall made a special trip and carried a number of passengers, but they arrived just too late for the fair. The flow was as black as it is today, though fire could be seen through the cracks, and the sea where the boats landed was boiling hot.

The eruption of 1880, when for many days the fire fountains played on the summit, ended in a flow which was many weeks in progress, and came to an end within a mile of Hilo court house. Had it continued it would have gone clean through the town of Hilo and destroyed many of its buildings. Should a flow break out on the Kau or Kona side, its progress will most probably be very rapid, as the slope of the country is quite sharp. Should it break out on the Hilo side, its course, at first rapid, will become slower and slower as it comes through the woods, where the slope is somewhat gentle.

When Makuaewoewo has finished, we may look for Kilauea to stoke up again, and the stream of tourist travel will once more set vigorously in.

## INCOME TAX.

We find on inquiry that Representative Winston's bill for taxing incomes is no hasty production, but that the Representative has been at work upon it since the special session. We have not yet had an opportunity of seeing the bill, but from what we can gather it is a well thought out piece of legislation, and is in such shape that it can be easily dealt with during this session.

There can be no doubt that the central and variable tax in a proper system of taxation ought to be an income tax. A high authority says: "This tax should vary from year to year according to the needs of the Government, and its rate should be calculated after the revenues from other sources have been estimated." With us the variation should occur every two years, if we are to have a variation. In Japan from the outset there has been no variation. The income tax there is levied as follows:

Incomes of \$300, free.  
Over \$300 to \$1,000, 1 per cent.  
Over \$1,000 to \$5,000, 1½ per cent.  
Over \$5,000 to \$20,000, 2 per cent.  
Above \$20,000, 3 per cent.

The advantages of an income tax are very obvious. It is by far the fairest tax as yet devised. A man who owns an unproductive property has not to pay on the unproductive value. In seasons of depression an income tax does not bear heavily upon the business man; but in seasons of prosperity, when he can well afford to pay, it asks largely.

In another way it is much more fair than license tax. The latter makes it hard for a man to begin his profession.

To ask that all lawyers should pay the same license fee is manifestly unjust.

To the young man struggling to gain a foothold fifty dollars is a serious burden, while to the man making his \$10,000 a year, or more it is a mere bagatelle.

Licenses are a burden to the poor man and no burden whatever to the rich. The income tax, however,

places the burden upon the shoulders ready and fit to bear it, while it eases the load of the poor and weak.

The argument made against it is that it is inquisitorial. But what tax is not?

Is not the property tax inquisitorial? The income tax asks but one question;

questions under the personal property tax are numerous. In a tax assessment list before us there are fifty-six items, and that surely is inquisitorial enough.

Another argument is that it is difficult to assess an income tax fairly; but it is far more difficult to assess personal property fairly. The fact is, it is an easy tax to assess, and in Japan, where the argument was made, on its institution, that it would be a hard tax to collect, it has been found the easiest tax to collect.

These are general principles. When Mr. Winston's bill comes up it will be given most careful consideration. A matter so radical as a change in the taxation system is one that the public should thoroughly understand.

## INFLUENCE OF RIFLE PRACTICE.

The refusal of some of the trustees of the Bishop estate to allow the Hawaiian Rifle Association to establish a rifle range in the vicinity of the Kamehameha schools has brought to light some of the most shallow, weak-kneed arguments that our attention has been called to for many a day. The unpublishe reason for this refusal is that the presence of the Sharpshooters going to and from the range with their guns will have a bad influence upon the boys of the school; that it will lead them to believe that the members of the military are practicing as to be able to shoot down the natives—if necessary.

We know very well that S. M. Damon, one of the members of the Board of Trustees, is a dissenter from this opinion. He is a man of too much common sense to play with such twaddle.

We regret that we cannot say the same of another member of the Board who is swayed by well known royalist proclivities. We regret that force of numbers should allow such a damaging argument to go forth as influencing the action of the directors of a school which the people of this country point to with well merited pride.

It is hard to make out why any man of average reasoning power and a fair knowledge of human nature should lend his voice and vote to such a miserable excuse. If it is true that the presence of men with guns in their hands leads the young Hawaiians to believe that members of the military are being trained to shoot them down, some one ought to influence the Minister of Foreign Affairs to arm the military with pea-shooters and mud balls on account of the good moral effect.

If it is true that target practice in the vicinity of the Kamehameha schools will have a bad effect upon the young Hawaiian mind, it behoves the people of this country to adopt a system of political education that will wipe out the possibility of such a baneful influence.

Does this pandering to the old royalistic idea mean that due care is not taken in laying the sound principles of political freedom and growth which are at the bottom of the progress of this country? If so, the aggressive leaders are not doing their duty in allowing such a condition to obtain.

They are not doing their duty if they withhold instruction because of the possible conclusions drawn in consequence of ignorance. To pander to such possibilities suggested by some of the Bishop estate trustees amounts to little more or less than sanction of conclusions that are not only unwarranted but dangerous.

It makes but little difference to this paper whether the Sharpshooters have their rifle range at Palama or Koko Head, but we cannot witness the resurrection of the antedeluvian skeleton of monarchial weakness without entering a protest. The Kamehameha boys are taught military tactics. They should also be taught that the military forces of this country are maintained in order to protect the Hawaiians in their political liberty. They should also be taught that political liberty is exemplified in the principles of the Republic, and that men should be willing to give their lives to uphold those principles. Under such circumstances the presence of men perfecting themselves in order to better protect Hawaii in case of emergency would be a healthful object lesson.

## STANDING IN THEIR OWN WAY.

We are not surprised that the Hilo Tribune takes exception to our suggestion that there is a difference of opinion on the Island of Hawaii as to the relative importance of roads and bridges. But we must suggest that our contemporary shows a wonderful lack of judgment in its campaign for public improvements. The great trouble with the aggregation represented by the Hilo Tribune is that they claim everything in sight and then look about for something more. As proof of this we quote the following from their editorial utterances: "We have not arrived at the stage yet when it has become necessary to choose between the different kinds of public improvements; as to whether it shall be a road for Kona or Kohala, or a landing for Puna, or a wharf for Hilo. We want roads, wharves and bridges, in fact everything that as a large and growing community we have a right to expect, and we shall use all the weapons to that end that as a

united Island we can legitimately."

When "we" of the Hilo Tribune have arrived at the stage when they can look beyond the border of their own personal interests, they will find the attentive ear of the whole country turned toward them. When they can drop down a peg or two and realize that by doing one thing at a time, and doing that well, Hawaii will get her much needed improvements, then and only then will their arguments be of some value. If they can decide among themselves that roads should first be taken under consideration, and make a sensible fight for roads, they will find that roads will soon be forthcoming. After the roads are completed then let them consolidate their forces upon the wharf question.

But they must first remember that it is absolutely impossible to open the national vaults for the use of Hawaii alone. They must remember that they are simply blocking their own progress by wildly shouting that they want the whole loaf or none.

No one doubts the necessity of improvements on Hawaii. Nor does any citizen of average business sense doubt that to incur the increased bonded indebtedness which would be necessary to fulfill the claims of the Hilo contingent would be suicidal to the national finance. This country cannot afford to indulge in a progressive policy that will land it in the sloughs of bankruptcy. New Zealand, with its magnificent debt, is a good example of a condition that would exist here if we followed the ideas of our Hilo friends.

If Hawaii boomers can get down from their high horse and cease laying claim to "everything," they will be far more liable to get something. Stop this flaunting of beautiful generalities, talk sense, and the people will come to Haili's aid as one man.

## INCOME TAX.

Representative Winston's bill "to provide revenue for the Government by the assessment and collection of tax on income" is, by the courtesy of that gentleman, now before us.

The bill contains twelve sections. Section 1 is as follows:

Section 1. That from and after the first day of July, one thousand eight hundred and ninety-seven, there shall be levied, assessed, collected and paid annually upon the gains, profits and income derived by every person residing in the Republic, and all servants and officers of the Republic wherever residing, whose total gains, profits and income shall not have exceeded the sum of four thousand dollars for the preceding twelve months, from all property owned and every business, trade, profession, employment or vocation carried on in the Republic, a tax of 3 per centum on the amount so derived over and above two thousand dollars, and like tax shall be levied, assessed, collected and paid annually upon the gains, profits and income from all property owned and every business, trade, profession, employment or vocation carried on in the said Republic by persons whose total gains, profits and income shall have exceeded the sum of four thousand dollars for the preceding twelve months, or by persons who shall reside without the said Republic, not being servants and officers of the Republic. And the tax herein provided for shall be assessed by the assessors and collectors for the time being for the several tax divisions of the Republic, who shall be called the "Assessors," and collected and paid upon the gains and profits and income for the year ending the 30th day of June next preceding the time for levying, assessing, collecting and paying the said tax.

Section II. taxes the incomes of all corporations, "no matter how or where created or organized," but exempts the incomes of associations conducted for charitable, religious, educational or scientific purposes, and those of fraternal societies.

Section III. shows how the incomes of persons and corporations are to be calculated, and provides that the necessary expenses incurred in carrying on the business, trade or profession, shall be deducted. It also provides that when allowable only one deduction of \$2,000 shall be made from the aggregate income of all the members of any family composed of one or both parents, and one or more minor children, or husband and wife.

Section IV. provides for a full return of the business of all corporations. First, the gross profits; second, the expenses, inclusive of interest, annuities and dividends; third, the net profits; fourth, the amount paid in interest, annuities and dividends; fifth, the amount paid in salaries under \$2,000 per annum; sixth, the amount paid in salaries over \$2,000.

Section V. provides that persons having an income of \$1,500 or less are not required to make any report to the assessor. Those whose incomes exceed that sum are to make report during the month of August, and if the report is regarded as false or fraudulent, the assessor shall have the right to summon the parties and have the books of the business or corporation produced.

Section VI. provides that corporations, etc., must keep proper books, which can be inspected. If a corporation refuses to have its books inspected, the assessor is to make an estimate of the income and add 100 per centum thereto.

Section VII. contains further penalties. Section VIII. adds 10 per cent. to delinquent taxes and 1 per cent. a month upon the tax until paid. Section IX. provides for appeals as under the Act relating to internal taxes. The remaining sections need no notice.

## A NOTED JOURNALIST.

Col. John A. Cockerill, who died in Cairo, where he was stationed as a special correspondent for the New York Herald, was one of the best known as well as one of the most popular newspaper men in the United States. In many respects his career has been marked by the discouraging features of the newspaper profession, which cause more than one man to pause before entering upon the "road of the rough."

But they must first remember that it is

absolutely impossible to open the national vaults for the use of Hawaii alone. They must remember that they are simply blocking their own progress by wildly shouting that they want the whole loaf or none.

Colonel Cockerill did his first newspaper work in Ohio, and after a notable career in that State, assumed the management of a New York daily. About four years ago he was placed in charge of the New York Commercial Advertiser. He raised that paper from a financial and editorial weakness to a position among the leading journals of the city, and just as he was on the eve of reaping the reward of his labors he was forced out by ambitious individuals who sought to force the up-to-date methods of impersonal journalism upon him. Cockerill refused to submit and took the consequences.

Among newspaper men he was a "good fellow," but like so many who are following in his footsteps, his good good-fellowship and the high mental tension which his position in the newspaper world demanded sent him to an early grave.

Col. Cockerill was an able man, but had not the business ability to make money and keep it. He was rich in friends, however, and his name will be kindly remembered when Reid, Bennett and nominal editors of similar character are buried in the quickly forgotten past.

## AMERICAN POLITICAL POT.

The political pot in the United States continues to bubble with increased vigor as the returns from the national delegate conventions come in. Within the Republican fold McKinley continues to strengthen his hold, which from the start has been most disparaging to his opponents. The last mail brings news of the Kentucky Republican State convention, which went solid for Governor Bradley, with McKinley for its second choice. This doubtful means that Governor Bradley places his hopes in the possibilities of a "dark horse," and is prepared to take the second place on the ticket should McKinley finally win. Since the break made in the solid South at the last election, a Republican Vice-President from one of the Southern States will doubtless be favorably received. In Indiana, Chairman Gowdy of the State committee has come out flat-footed for McKinley, which means that the man from Ohio will secure a good portion if not all of the Indiana delegation. Massachusetts can be depended upon to stand by Reid.

One of the new and important features of the fight is the declaration of the A. P. A. against McKinley. It is claimed that while Governor of Ohio he discriminated in favor of Catholics when making appointments. The A. P. A. circular, however, emanates from Massachusetts, a State solid for Reid, and is very likely a political dodge of the Reid faction. For the A. P. A. to desert McKinley and support Reid, whose political manager, Joe Manley, is given over body and soul to the Catholics, is like deserting the pot to embrace the kettle.

Among the Democrats the aspirants for Presidential honors are few and far between. The man can get the nomination who is brave enough to face an assured defeat. Secretary Carlisle says he would like the complimentary support of the Kentucky delegation, but he does not care to head the Presidential ticket. President Cleveland has again denied that he seeks a third term. Pattison of Pennsylvania has signified his willingness to head a forlorn hope if no one else can be found.

The interest of the whole country seems to center in the fight for the Republican nomination, as it is accepted as a foregone conclusion that the man selected by the St. Louis convention will be the next President of the United States.

## ABYSSINIA.

Abyssinia is not a very well known country. A few words upon it may not come amiss in view of the fact that the Italian military operations are being directed against King Menelek. The name of the country is derived from the Arabic word "Habesch," meaning mixed. The population is a mixture of Sudanese, Negro and Egyptian fellahs. The country has been Christian

since A. D. 330, but upon the foundation of Christianity there are Jewish customs engrained.

The most prominent of the Abyssinian monarchs of this century was Kassa, who having in 1855 conquered the major part of the Soudan, styled himself Emperor Theodosius. In 1866 he seized and imprisoned the British Consul and some Scotch missionaries. An expedition was sent against him

## NO FUNDING THE LOAN.

If the Majority Report of the Committee Is Accepted.

### MINORITY REPORT FAVORS.

The Difference 'Twixt Tweedle-dee and Tweedle-dum—Additional Expense Appropriation Asked—Kerosene and Gambling Bill Signed.

Senator Waterhouse, in the absence of Rev. H. W. Peck, asked divine blessing at the opening of the session yesterday.

At the opening Minister King reported the kerosene and gambling bills as having been signed by the President.

Senator Waterhouse for the Committee on Finance recommended an additional appropriation of \$10,000 for expenses of the Legislature.

Senator Lyman of the Lands Committee recommended that in cases of damage suits against the city for extending or widening streets the damages could not exceed betterments.

Senator Waterhouse, for the special committee on the Loan bills, reported as follows:

"No. 18, being the Act to authorize the consolidation of the public debt, they recommend be laid on the table. In the opinion of this committee, the time has not arrived for the undertaking of the consolidation of the public debt on account of our proposed political union with the United States, as well as upon the ground of policy. It is conceded that London is the financial center of the world, and it would be there we would have to look for the sum needed and necessary for that purpose. It is certain that the debt could not be consolidated here, and we do not know what could be done in the United States, all inquiries having been made in London.

"The greater part of the bonds now issued are held here, and consequently the money collected as interest is spent here. In the event of consolidation of the whole debt and the taking up of the new bonds by a foreign syndicate, the probabilities are that they would all be taken up abroad, and consequently the interest would all be sent away, and would thus be a continual drain upon the country. A consolidation of the public debt on the lines laid out by Bill 18 should take place some time, as it will be a great saving in interest to the country; but the committee believe that the matter should be more looked into and terms obtained and the probable cost, between now and the next term of the Legislature, as well as the fact if the loan could be placed in the United States.

"As Bill No. 18 has been recommended to be laid on the table, the same course naturally follows as to No. 19. Bills Nos. 20 and 21 the committee also recommend be laid on the table. Under the Loan bill of 1892-93 there is now available for purposes therein named, provided the bonds are taken, the sum of \$126,755. The Minister of Finance informed this committee that the average annual home sale for bonds was in the neighborhood of \$225,000. The committee are aware that if the projected internal improvements are to be carried on, more money must be obtained, and by a home loan if possible. Our bonds are selling in the London market at a premium and here at par. We believe that a home loan for \$500,000 would be taken here, and without loss in the way of discounts and commissions, and at par; but it is fair to make some provision that can be made use of if necessary.

"We therefore suggest that the Executive Council take into consideration the placing of a loan for the sum of \$500,000, the bonds to be sold for not less than 98, and interest at not more than 6 per cent. per annum, and that the objects for which the money is to be spent be limited by the Act authorizing the loan, and that such Act be submitted to the Legislature at its present session."

This report is signed by Senators Henry Waterhouse, G. N. Wilcox and Cecil Brown.

The following minority report was presented by Senator Schmidt:

In behalf of Senator H. P. Baldwin and myself, members of your Special Committee on Loan Bills Nos. 18, 19, 20 and 21, I beg leave to report as follows:

Nos. 18 and 19. We are of opinion that authority should be given to the Minister of Finance under these Acts to consolidate or to refund the so-called London loans (about \$1,000,000) whenever a favorable opportunity should offer itself, but at a rate of interest not exceeding 4½ per cent., and at a discount and commission not exceeding 10 per cent., and we so recommend.

Nos. 20 and 21. We are in favor of a loan not exceeding \$1,000,000, and to give Hawaiian investors the preference.

I am authorized to state that Senator H. P. Baldwin concurs in this minority report, but on account of his departure we had no time to agree on further particulars, and I therefore submit, annexed to this report, my individual arguments and suggestions.

Respectfully submitted,

H. W. SCHMIDT.

"It may not be opportune now to consolidate the entire public debt, but circumstances may change within a year, and the Government should be ready to accept favorable terms whenever obtainable. We have waited many years for a closer political union with the United States, and should not defer any longer any improvement in our financial affairs on account of such uncertainty.

"If it should be deemed advisable not to disturb the bonds held here, the consolidation or refunding can be confined to the bonds held in London, as recommended. The interest to be paid out

abroad would be certainly less than the present amount. In every case the interest and discount should be a great deal lower than in the bill, and the new bonds should be for a long term of years, from thirty to fifty, at the Government's option to redeem sooner. A number of years' savings in interest are required to make up for the loss in discounts and expenses. If the Minister should not be able to carry out the plan of consolidation on these terms he will at least gather further information on the subject, under the authority of this Act. For said purpose the following amendments are recommended to Bill No. 18:

"1. Insert in preamble, line 6, behind the word 'loans,' 'as are now held in London up to the amount of one million dollars.'

"2. Section 1. Cross out in line 4 the figures '\$3,450,000' and insert '\$1,000,000.'

"3. Section 2. Cross out in line 4 the word 'six' and insert '4½.'

"To Bill No. 19:

"Section 1. Cross out all words behind 'exceed in line 5 and insert in its place 'Eight per cent. on bonds issued under the authority of the said Act bearing not more than 4½ per cent. interest.'

"Section 2. Cross out behind the word 'two' in line 5 the words 'and a half.'

"It is evident that a number of improvements in public roads and buildings, wharfs, etc., are an immediate necessity in order to develop the country properly, and that it is impossible to pay for all this out of the current receipts.

"The appropriations asked for under this Loan Act are not to hand as yet, but they will be in the neighborhood of one million dollars, and therefore a limit to this amount, as recommended, seems sufficient.

"It is desirable that home capital should have the preference if the bonds are taken at par, or even at 2 per cent. discount. If sufficient bonds cannot be sold on the Islands, then there seems to be no reason why they should not be placed in the market in San Francisco, New York and London. It is true that the interest will have to be sent out of the country, but against this the capital has to be invested here first of all, to enable the Government to carry out the intended improvements, which will pay in indirect taxes more than their cost and interest.

"Public improvements will beneficially affect all business enterprises, by the circulation of more money, and will especially benefit the laboring classes during the present hard times. The rate of interest will no doubt be satisfactory to capitalists, but at the same time the Government should not be obliged to wait till large dividends and profits enable our resident capitalists to make investments in Government bonds. Suppose the dividends should be small and the parties not disposed to take up the bonds on Government terms, then all improvements under this Loan Act will have to be stopped and progress delayed. In fact the Government would be placed in an unpleasant position between capital and labor.

"It is also impossible to prohibit the sale or transfer of bonds acquired in Honolulu to any parties abroad, in the United States or Europe, and the only difference would be that private parties earn the profits which the Government aims to secure for itself.

"Therefore, although favoring Hawaiian investors, no terms can be made, which will be solely beneficial to these persons.

"Rep. Kamaeha was in favor of referring the matter to a committee to find if there was any merit in the petition. In his opinion Mr. Irwin had exceeded his limit after having been advised by the Hawaiian Government. He should be made to get his money the best way possible.

"Minister Smith asked that the petition be read again, he having just entered the room. Request granted.

A motion was made to refer the matter to a committee.

Rep. Robertson objected, saying that the Supreme Court would be the proper place for the petition to go, they probably being less partisan and better able to judge.

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"Minister Smith said that some investigation of the matter should be made. The case may have merit and again be very frivolous. The House should have an investigation before handing it over to the Supreme Court. Minister Smith moved that the matter be referred to the Minister of Foreign Affairs to report to the House.

Upon being put to vote the motion of Minister Smith carried.

Minister Cooper presented the following amendment to Article 63 of the Constitution of the Republic of Hawaii:

"Article 63—Each law shall embrace but one subject, which shall be expressed in its title." Referred to the Printing Committee.

A communication from John Ena, thanking the House for the honor conferred upon him by re-election to the Council of State, was carried.

House adjourned at 11:20 a. m.

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Gold Medal, Midwinter Fair.

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**CREAM**  
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Juice and the homes, Dr. Price's Cream

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40 Years the Standard.

**LEWIS & CO.,**

Agents, Honolulu, H. I.

present themselves in compliance with the rules, for examination, and that upon so presenting themselves, after having been notified that the rules were obligatory to those who wished to hold situations as teachers in the public schools, they failed, on two different occasions, to pass such an examination as would have entitled them (other qualifications being satisfactory) to hold certificates.

"Your committee feel confident that no Hawaiian or half-white teacher

will be removed by the officers of the Board for the mere purpose of making

situations for imported teachers, but

heartily approve of regulations which require satisfactory scholastic as well as moral qualifications of those who aspire to hold situations as teachers.

"Finding no occasion for interfering with the prerogatives of the Board of Education, your committee recommend that the petition be laid on the table."

Minister King reported signing by the

President of the kerosene oil, Chinese

immigration and gambling and gaming

bills.

The committee to whom was referred House Bill No. 23, relative to legacies, reported recommending passage of the bill as amended, exempting from taxation the persons and schools therein described.

A petition from R. W. Irwin, Hawaiian Consul at Tokio, Japan, relative to certain matters connected with Japanese immigrants, under the convention of 1886, was read. In this Mr. Irwin made claim for \$5 per head on certain Japanese shipped by him.

Rep. Winston wanted to know if the petition could be presented to the Supreme Court directly.

Minister Cooper was not sure as to this.

A motion was made to refer the matter to a committee.

Rep. Robertson objected, saying that the Supreme Court would be the proper place for the petition to go, they probably being less partisan and better able to judge.

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**NO MARTYRDOM FOR HIM.**

**Hayne Finds No Glory in Common Nuisance.**

There was a tremendous fall from

hope-for martyrdom when Judge De

La Vergne pronounced sentence in the

Hayne common nuisance case Tuesday morning.

When the Judge stated that he deemed the evidence sufficient for conviction, the defendant and his lawyer immediately prepared for a battle to the death. The importance of the case loomed up in their mind's eye in beauteous hue. A man with a Roentgen-ray camera took a picture of the Hayne brain.

There was pictured the pathway of martyrdom. Hayne, an American citizen, hauled up before an Hawaiian court for putting in the public print whatever came into his blessed head; an American citizen heavily fined and perhaps imprisoned for telling stories and expressing an opinion. Surely this was food for the anti-annexation, anti-missionary gods. All this and more was pictured on the convolutions of the material within the Hayne cranial cavity.

Before passing sentence, the Judge awaited the usual remarks from the contending forces upon the character of the punishment. Prosecuting Attorney Dickey rose to the occasion. Then was the Hayne cup of joy full and about to overflow. A thousand-dollar fine and forty years in prison would have set the cup bubbling.

But it was not so to be. Mr. Dickey calmly stated that the case was not a

serious one; simply a case of school-boy nastiness, and consequently very slight punishment was asked for the first offense.

The defense looked around and found that someone representing the Government had wet their powder. The next picture of the Hayne brain was a blank. There was no martyrdom there—"no nothing"—and the would-be martyr went forth upon the street with blank-blank picturing on his forehead.

**Land Patents Issued.**

The Interior Office issued twenty-eight patents for homesteads yesterday, representing a cash value of nearly \$6,000, besides the interest.

The taxable price on these lands has materially increased since they were last appraised. Lots valued at \$12 per acre have been sold, since improvements were put on, at \$50 per acre. Lots filed on in 1889, 1890 and 1892 under the conditions then in force have nearly all been taken up, the conditions having been complied with as to purchase price and improvements. These lots are all in the neighborhood of Hilo.

**Government Land Sale.**

The lands on Hawaii sold in front of the Judiciary building yesterday brought the upset prices. Only those directly interested attended the sale, so there was neither pushing nor hauling of bidders.

The land of Hilihiwa sold to John T. Barker for \$371.28, that at Onoia to Robert Rycroft for \$22.19, and a piece at Waikoloa, including ponds, etc., to H. E. Wilson for \$40.10.

**President Dole's Birthday.**

President Dole celebrated his birthday at home yesterday, and during the afternoon was the recipient of the congratulations of warm friends and visitors to the Islands. There was no attempt at display, the reception being in every way characteristic of the quiet manners of the "first gentleman of the land." It was strictly a Jeffersonian affair. The band played during the afternoon.

The P. M. S. S. Rio de Janeiro, Ward master, arrived from San Francisco at 2:30 p. m. yesterday.

Following is the purser's report: Left San Francisco at 4:04 p. m. April 16th; had light to moderate northeast winds the whole trip. The Rio will sail at 10 a. m. today.

**FILTERS.**

The report of the executive officer of the Board of Health relative to the condition of the Nuuanu reservoirs is suggestive of something dangerous to health. It also suggests filters, good filters, something that will effectually separate the water from mud and filth.

Nature has done much toward providing the people with necessities; it has also done a little toward securing for the people, luxuries. In some localities a filter is a luxury, in others, Honolulu for instance, it is a necessity, but the natural filters that are sold have been much improved by ingenuity of man.

Charcoal is admitted to be the most thorough purifying agent known, consequently

Messrs. Slack & Brownlow selected it for use in the manufacture of their

## MAKUWEOWEO ACTIVE

The Famous Crater of Moana Loa Again Active.

## VIEWS OF HENRY M. WHITNEY.

Probable Heavy Lava Flow—Outbreaks Average One in Nine Years—May Run Down to Kahuku Ranch—Glare Has Been Seen from Diamond Head.

The news of a volcanic eruption on Manua Loa, received by the Kinau yesterday, set the public pulse to throb at a rate not to be wondered at under the circumstances. Outbreaks on Manua Loa are not frequent, and when

tinned for nine months, and ceased only when the molten lava had reached within a mile of the village and bay of Hilo. The eruption from Mauna Loa in 1855, which flowed into Kawaihae bay, continued for a period of thirteen months, and was visited by thousands of persons, who could approach within a few feet of the flowing lava streams. This was one of the largest flows on record. These instances, each of which was seen by me, show how uncertain is the duration of the lava flows.

"During the past seventy-three years (1823 to 1896) there have been twelve great outflows from Manua Loa, provided the one reported by the Kinau proves to be such. A list of these will be interesting to such as are not familiar with their history. The first of which any record is known was in 1823, but no details of it have been given.

"1823—Stream of lava flowed from Kilauea to the sea, in Puna.

"1832—A stream flowed from near the summit of Mauna Loa.

"1840—A stream from below Kilauea to the sea.

"1843—A stream from near the summit of Mauna Loa, on the North slope.

"1852—A stream similar to that of 1843.

"1855—A very large stream from near

## WITH MIRTH AND SONG

Seminary Scholars of Kohala Entertain the Public.

## WELL RENDERED AND RECEIVED

Compliments for Good Work of Scholars and Teachers—Sugar Season Well Advanced—Sugar Packets Doing Business—Accident at Honolulu.

KOHALA (Hawaii), April 21.—The event of the week was the seminary concert given on Friday evening. The spacious school rooms are admirably adapted to public entertainments, as well as for the ordinary school use.

earned success. Owing to sickness and other causes, it has been an exceptionally hard year for all concerned. But this signal triumph over difficulties in giving what was probably the most satisfactory concert in the history of the institution, must act as an incentive and inspiration for the future.

The sugar season is well advanced, more than half the crop being harvested. The good prices for sugar so far, and the promise for advance that the market holds out, have been most gratifying. There is a more prosperous feeling than there has been since the McKinley bill went into effect.

There has been very little rain for some weeks. Planting, at least to any extent, will probably be delayed until a copious downpour occurs.

The North, from Honolulu, and the Dimond, from Makuhina, have sailed with full cargoes of sugar, and the Volant is now loading at the latter port. The Anna has also arrived at Makuhina with a cargo of general merchandise.

A serious accident occurred at Honolulu last week, when a child was run over by a loaded wagon and killed.

A farewell reception, with dancing, will probably be given this week in honor of departing friends. Friday night has been spoken of as the time.



CRATER OF MOKUAWEOWEO, NOW ACTIVE.  
(Sketched by H. Roberts from a photograph by Williams of a drawing by J. M. Alexander.)

they take place it is apt to mean destruction to the property on the line of the flow.

The information brought down was not such that enables one to determine the character of this eruption. It may be in the main crater, as shown in the cut, or it may have broken out on one of the sides, and perhaps hundreds of feet, or even thousands, from the crater proper. Ordinarily the eruption will begin in the crater proper and continue for several days, and then through tremendous hydrostatic pressure, break through the sides and emit from some point further down the mountain, which is a collection of caves connected with one another.

The flows of 1852, 1855 and 1881 were toward Hilo, the one of 1881 going almost to the village, and ran more rapidly than the others, because it was almost directly on top of the flow of 1855.

The flow of 1887 was short but magnificent. Likelike died at that time, and superstitious persons believed that the manifestations had something to do with the royal family.

The flows of 1859 and 1880 were on opposite sides of the mountain, and began about the same distance from the summit.

Probably the best starting point on Hawaii, to reach the crater, is at Kapaia, at Julian Monseerrat's ranch. Horses may be obtained there, and with the assistance of guides the journey at this season of the year can be comfortably made.

Among the persons in Honolulu who have visited the crater, H. M. Whitney is probably as well posted as any, and while not having made a close study of the geological formations, he has kept close track of the eruptions, and may be accepted as an authority on the subject as far as anyone. He was seen last night and related his experience as follows, as to the frequency of eruptions:

"They occur at very irregular periods, and nothing is more hazardous than to predict when one may occur, unless it happens to be heralded by a heavy and unusual earthquake, which is not always the case. Mauna Loa and Kilauea being two separate volcanoes, earthquakes may belong to one or the other, without our having any means of ascertaining which. Several severe shocks have been reported lately, both from Kau and from Hilo, which indicated increased activity in the volcanic craters."

"The report brought yesterday by the Kinau of a brilliant glow over the south end of Hawaii indicates an eruption either at the summit or on the slope of Mauna Loa. As the last eruption took place on the western or southern slope of that mountain, the present one, if it proves to be such, may be in that direction. But whatever it may be, it will probably be well worth visiting, as an eruption affords one of the grandest spectacles that can be witnessed anywhere."

"The eruption of March, 1888, which was one of the grandest displays ever seen, was preceded by a severe shock, which shook up all Honolulu and was felt all over the group. On the strength of that notice from Madame Pele that she was ready to give a show, a steamer was chartered which carried passengers to Kona, just in time to witness the great eruption, which lasted only five days, but was seen in all its glory by those who succeeded in reaching the scene, of which party I was one."

"Yet some of the eruptions last for several months, while that of 1880 con-

tinued for nine months, and ceased only when the molten lava had reached within a mile of the village and bay of Hilo. The eruption from Mauna Loa in 1855, which flowed into Kawaihae bay, continued for a period of thirteen months, and was visited by thousands of persons, who could approach within a few feet of the flowing lava streams. This was one of the largest flows on record. These instances, each of which was seen by me, show how uncertain is the duration of the lava flows."

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they were tastefully decorated with foliage and flowers. The scholars were all in spotless white, their costumes relieved with touches of color, and were as pleasant a sight as the eye could care to rest upon; intelligent, vivacious, radiant with unaffected happiness of maidens entertaining a sympathetic and responsive public.

The whole school appeared upon the platform in the opening chorus, "The Birds of Spring," and the portion of the audience who made music a study were at once struck not only with the character of the music and the evident training as regards time and tune, but also with the careful modulation of the voices. Children's singing may generally be expected to be either faltering or boisterous, usually both by turns. It was so throughout the program. The concert was of a decidedly superior order.

Several of the numbers were large choruses. Others were by selected voices. And there were a few instrumental selections.

One of the most pleasant numbers was "The Little Waitress," by Misses Kaohi, Kamaka, Perry and Kahino. These four maids were dressed as waitresses assembled round a dining-table, and sang of their varied accomplishments, illustrating the song with evolutions of the table furniture in a most graceful manner.

Another delightful motion song was "The Choo Choo Car," by the primary class. It was a very pretty tune, interspersed with and assisted by imitations of the various sounds and motions of a railroad train. The puffing of the locomotive, the "ting-a-ling" of the bell, and "the wheels go as fast as they can" will long be pleasant memories. And most of the audience would gladly have heard it all over again from start to finish.

The trio, "The Parting Hour," by the senior class, was exquisitely rendered. The double number, consisting of two songs in Hawaiian, entitled "Mauna Oliva" (the classical appellation of the seminary) and "Kaliponi," by the larger girls, with accompaniment of guitar and autoharp, was received very enthusiastically.

The "Good-Night" song by half-a-dozen very little girls robed for bed, and with lighted candles in their hands, was one of the pleasantest events of the evening.

The public, as is usual in these concerts, graciously took part in the entertainment. Mrs. J. Hind's cultivated soprano was heard to advantage in Gounod's beautiful and well-known difficult song, "Sing, Smile and Slumber." Mr. Payton sang the baritone solo, "Longshoreman Billy," so well that he was forced to respond to an encore. Mrs. R. Wallace, who accompanied him on the piano, contributed to and shared the well-merited applause. The quartet, a double number "Jack and Jill," and "The Bridal Chorus," by Mendes J. Hind and G. L. Reuton, and Messrs. Renton and Barnett, was artistically rendered and well received. Mr. Payton, in his piano solo, "Tarantella," delighted the audience.

Two more concerts will be given on board the way to Vancouver.

The Miowera sails for Vancouver and Victoria at 10 a. m. today.

Judge De La Vergne rendered a decision in the case of Yee Chin, Kat Poo, and Loo Chit Sam, for bribery yesterday. They were found guilty and sentenced to pay a fine of \$500 each.

Chamberlain's Colic, Cholera and Diarrhoea Remedy.

This is the best medicine in the world for bowel complaints. It acts quickly and can always be depended upon.

When reduced with water it is pleasant to take. Try it, and like many others you will recommend it to your friends.

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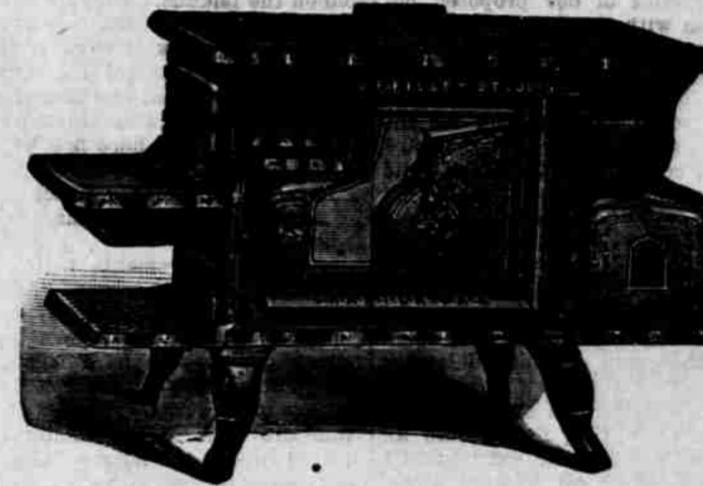
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## CASTLE &amp; COOKE, Ltd.

In the Supreme Court of the Hawaiian Islands.

March Term, 1896.

REPUBLIC OF HAWAII v. W. B. ANDERSON, M. CONNELL, H. W. WHEELER, J. H. BROWN, C. E. GALE and HO WAI.

Before JUDD, C.J., FREAR, J., and W. A. KINNEY, Esq., of the Bar, in place of Whiting, J., disqualified. (W. A. Kinney dissents as to certain seamen.)

A voluntary bringing of opium from a foreign jurisdiction to a landing place, though not a port of entry within this jurisdiction, with intent to unload the same there, is an "importation" within the meaning of Sec. 1, Act 12, Prov. Gov't Laws.

The evidence in this case held sufficient to support a judgment against the crew as well as against the master on a charge of unlawfully importing opium, the evidence casting strong suspicion upon the crew, and no attempt having been made to furnish a satisfactory explanation of it.

OPINION OF THE COURT, BY FREAR, J.

The defendants appeal on points of law from a judgment of the District Magistrate of Honolulu finding them guilty of importing opium contrary to the provisions of Section 1, Act 12, Prov. Gov't Laws. They are the master and crew of the schooner Henrietta from Victoria, British Columbia, seized at Keau, on this island, not a port of entry, December 21, 1895, with 1398 pounds of opium on board.

Appellants contend in the first place that no importation was shown because the opium was not brought into a port of entry. It is true, expressions may be found in some cases to the effect that an importation is not complete until arrival at a port of entry. But in such expressions the emphasis was on the words "arrival at the port," not on the words "of entry," the phrase "port of entry" being used casually as a synonym for "point of destination" and when as a matter of fact the port under consideration was a port of entry. "Port of entry" in such cases is used interchangeably with "port," "haven," "harbor," and other words the distinction being taken not between arrival at port and arrival at port of entry, but between arrival at port, that is, at destination, and arrival within jurisdictional limits, generally for the purpose of determining at what times duties become payable within the meaning of the revenue statutes. On the contrary, the language of the decisions throughout is to the effect that, in law and general usage, as well as etymologically, an "importation," in the broad meaning of the term, consists of a voluntary bringing in of goods with intent to unload the same. See Schooner Mary, 1 Gall. 206; Schooner Boston, Ib. 239; U. S. V. Arnold, Ib. 348; U. S. v. Lyman, I Mason 499; Kohne v. Ins. Co., 1 Wash. C. C. 165; U. S. v. Steamboat Forrester, 1 Newf. 94. In this case the evidence is ample to show that the opium was brought from Victoria to Keau voluntarily and with intent to land it there. Our own statutes also show that the meaning of the term "importation" was not intended to be confined to the introduction of goods into ports of entry. True, lawful importation is so limited, but unlawful importation may take place either at ports of entry or ports not of entry. Section 526 of the Civil Code expressly refers to "goods imported" "at any other port in the Hawaiian Islands, than a port of entry" and imposes a penalty for such importation. And in the statute under which these defendants are charged, which is not a revenue statute but "strictly prohibits" "the importation of opium or any preparation thereof into the Hawaiian Islands," except by the Board of Health for medical purposes, the word "importation" was used evidently in the sense of "bringing in" and with an intention on the part of the legislature to prohibit any introduction of opium, except as aforesaid, into these islands at any port or place whatever, whether of entry or not.

It is contended in the second place that, even if an importation were shown, the evidence is not sufficient to implicate the several defendants.

As against Anderson (the master) and Gale the evidence is so overwhelming as to need no comment.

As against the others the case is not so clear, but on the whole and bearing in mind that the question before this Court is not one of fact, whether the evidence showed guilt beyond a reasonable doubt, as it was before the District Magistrate and would have been on a general appeal to the Circuit Court, but one of law, whether there was sufficient evidence to support the judgment, we are of the opinion that there was such evidence.

Assuming that the men did not know the purpose of the expedition before they left Victoria, but that they shipped on a voyage of several thousand miles in a vessel of only 31 tons register and with no apparent object except to carry a few small cases of cargo, without first inquiring into the nature of the enterprise, or, if they did so inquire, that the master deceived them, and that he ventured on this long voyage and hazardous undertaking without first assuring himself that the men could be relied upon to assist him in the execution of his illegal purpose, still there can be little doubt that the men became aware of the object in view before they reached Keau, for the vessel was a small one (only about fifty feet long), the opium was the only cargo, it was in plain view in the hold which opened directly into the cabin and during the voyage it was taken from the 22 cases in which it was shipped and repacked in 58 cases, the master and crew apparently intimately associated together and that too in the cabin as well as elsewhere, the voyage was di-

rect to these islands and to Keau, an out-of-the-way place. These facts are sufficient to support an inference that before reaching Keau the men knew of what the cargo consisted and that it was intended to be unlawfully landed there.

With presumably this knowledge, they assisted in bringing the schooner to its anchorage at Keau and there waited quietly on board a day and a night for Gale who had been put ashore apparently to arrange for landing the opium. Gale having been arrested and told that a boat would soon arrive from Honolulu to capture the schooner wrote to the master to get away and return in about fourteen days, evidently having no thought but that the men were of a mind willing to serve further in the prosecution of the enterprise, and when they were found on board by the officers they were together with the captain in the stern appearing satisfied with their situation and had nothing to say by way of explanation. At the trial also no attempt at an explanation was made nor did it appear that it was not easily in the power of the defendants to furnish an explanation. While no inference prejudicial to one accused can be drawn from his neglect or refusal to give evidence on his own behalf, yet where the evidence for the prosecution is such as to throw great suspicion upon him, his failure to produce or to endeavor to procure for production evidence which would explain his position or the facts casting suspicion upon him, when, so far as appears, it is within his power to do so, may properly be considered in passing upon the question of his guilt. See Prov. Gov't v. Gertz, 9 Haw. 293.

Judgment affirmed.

W. O. Smith, Attorney-General for prosecution; Hartwell, Thurston & Stanley for defendants.

Honolulu, April 11, 1896.

OPINION OF W. A. KINNEY.

While concurring with the majority of the Court in the construction to be put upon the Act under which the defendants are charged and also in finding the evidence sufficient to convict the master and Gale, I doubt the sufficiency of the evidence against the three seamen and the cook, and therefore respectfully dissent from affirming judgment as against them.

Governor John E. Jones of Nevada, died in San Francisco, on the 10th inst., of cancer of the stomach.

A CASE OF NERVOUS PROSTRATION RESULTING FROM INDIGESTION.

They say that misery loves company, and they have had it so often it has passed into a proverb. Yet it isn't an all-round truth. Some kinds of misery detest company. They want to be left alone. They hate to be elbowed and questioned and talked to. A wounded dog will always crawl into some retired place by itself. The instinct of badly injured men, after a battle, is the same. Ailments that are mostly *fusses* tend to set tongues wagging. But real, genuine and dangerous diseases don't incite talk, which are big with fat usually come and go quickly.

That is why Mrs. Scuffham had no desire for the society of even her best friends at a certain time she is going to tell us about.

"Up to April, 1881," she writes, "I never knew what it was to be ill. At that time I began to feel that something was amiss with me. I had no relish for my meals, and, after eating, my chest felt heavy and painful, and my heart would beat and thump as though it meant to leap out of its place. Presently I became so swollen round the waist that I was obliged to unloose my clothing, as I could not bear anything tight about part of my body."

"Even the right food gave me pain; a little fish setting my heart to beating at a great rate. My feet were cold, and cold, clammy sweat would break out all over me, evading me exhausted and worn out. At night I got no sleep to speak of, and in the morning I felt worse tired than when I went to bed. I also suffered a great deal from my feet being puffed up and sore. I could scarcely get about the house. When I went shopping I had to ride to the town and back, as I could only walk a few yards."

"As time went on I lost my flesh and strength more and more, and gave up hope of ever recovering my precious health I had only to sit down and talk to myself and consulted a clever doctor in Derby, and he examined me and said my heart was weak; he also gave me medicines, but I got only temporary ease from them, and in a short time was as bad as before. All this time I was so nervous and depressed that I had no desire for company. On the contrary, I seemed to want to be alone with my misery. Even a knock at the door frightened me, as though I expected bad news, yet I did not really. My nerves and fancies ran away with my knowledge and judgment. Thousands of women who have suffered in this way will understand it mean."

"Year after year I remained in this condition, and when I went through London I put in words, 'nor do I want to go home.' It will answer the purpose to say that I existed thus for eleven and a half years, as much dead as alive. I spent pounds and pounds in physic, but was not a whit the better for any of it."

"In October, 1892, a book was left at our house, and I read it in it: cases like mine being cured by Mother Seigel's Syrup. I got a bottle from Mr. Bardel, the chemist, Normanton street, Derby, and when I had taken this medicine for a few days my appetite was better and I had less pain. I kept on taking it, and soon my food again came well and gained strength."

"After this I never looked back but, steadily, got stronger and stronger. When I had taken three bottles I was quite like a new woman. All the nervousness has left me, and my heart was sound as a bell. Since then I have enjoyed good health, and all who know me say my recovery is remarkable. I am confident that Mother Seigel's Syrup was the means, in the hands of Providence, of saving my life; and out of gratitude, and in hope of doing good, I freely consent to the publication of this statement. (Signed) (Mrs.) ANN SCUFFHAM, Cooper's Lane, Laceby, Grimsby, May 1st, 1895."

This letter is endorsed by Mr. William J. Tolerton, of Stockton, to whom the voucher for the truth of what Mrs. Scuffham has said is personally known. The circumstances of her illness at the time they occurred. No comment can add a jot to the force of this open, candid and sincere communication. Whoever reads it must needs be moved and convinced by it. The disease which filled this woman's life with pain and misery for nearly twelve years was indigestion or dyspepsia, an ailment sly and cunning as a snake in the grass—and as dangerous. Send for the book of which Mrs. Scuffham speaks, and read the symptoms in order that you may know what is, how to deal with it. The book costs you nothing, yet it would be worth buying as every leaf were hammered gold.



Because the only preventive of clogging, inflammation, and irritation of the pores, the CAUSE of pimples, blackheads, blotches, rough, red, oily skin, baby blemishes and falling hair

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Sale greater than the combined sales of all other skin and complexion soaps, both foreign and domestic. Sold throughout the world. British depots: T. Neale & Sons, 1, King Edward's, London, E. C. Perris Dove and Sons, Cornhill, London. Sole Importers, Boston, U. S. A.



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DR. F. P. CLARK, Medical Supt. DR. G. A. SHIPLEY, Ass't Physician. DR. G. CLARK, Barber-Masseur.

THE Proprietary Institution known as The Pacific Hospital is especially devoted to the care and treatment of Mental and Nervous Diseases. The buildings are spacious and comfortable, and situated in the suburbs of Stockton, affording the accommodation of over 200 patients, and they are pleasantly surrounded with cultivated gardens and pleasant walks. Its advantages over public institutions in facility of admission and procuring extra accommodations, if required, are obvious. For terms and other particulars apply to the Management. REFERENCES:

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DR. ROBERT A. MCLEAN, San Francisco Hospital  
DR. I. S. TURK, San Francisco DR. W. H. THOMAS, San Jose  
DR. G. A. SHIPLEY, Asst. late Supt. State Insane Asylum. DR. J. D. HARRIS, San Jose

PRIVATE HOSPITAL for the CARE and TREATMENT of MENTAL and NERVOUS DISEASES, MORPHINE and COCAINE HABITS.

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DR. I. S. TURK, San Francisco DR. W. H. THOMAS, San Jose  
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## Art Goods.

The demand for colors, both water and oil is the surest indication of a refined taste among the ladies of the Islands. We are in a position to supply the demand.

A full supply of colors, brushes, oils, varnish and canvas always on hand.

Picture framing, satisfactory picture framing, is due largely to the taste displayed in the selection of mouldings that will harmonize with the picture. "We have the taste and mouldings. Let us give you a suggestion.



A Model Plant is not complete without Electric Power, thus dispensing with small engines.

Why not generate your power from one CENTRAL Station? One generator can furnish power to your Pumps, Centrifugals, Elevators, Plows, Railways and Hoists; also furnish light and power for a radius of from 15 to 30 miles.

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THE HAWAIIAN ELECTRIC COMPANY is now ready to furnish Electric Plants and Generators of all descriptions at short notice, and also has on hand a large stock of Wire, Motors and all Electrical Goods.

All orders will be given prompt attention, and estimates furnished for Lighting and Power Plants; also attention is given to House and Marine Wiring.

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## DRY GOODS

Such as Prints, Ginghams, Cottons, Sheetings, Denims, Tickings, Regattas, Drills, Mosquito Netting, Curtains, Lawns.

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IN THE LATEST STYLES.

A splendid line of Flannels, Black and Colored Merinos and Cashmeres, Satins, Velvets, Plushes, Crapes, Etc.

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Silesias, Steeple Linings, Stiff Linen, Italian Cloth, Moleskins, Meitons, Serge, Kammigans, Etc.

Clothing, Underwear, Shawls,

Blankets, Quilts, Towels, Table Covers, Napkins, Handkerchiefs, Gloves, Household Hats, Umbrellas, Rugs and Carpets, Ribbons, Laces and Embroideries, Cutlery, Perfumery, Soaps, Etc.

### A Large Variety of Saddles,

Vienna and Iron Garden Furniture, Rechests & Seats, Flannel, Iron Bedsteads, Etc., Etc.

American and European Groceries, Liquors, Beers and Mineral Waters, Oils and Paints, Caustic Soda, Sugar, Rice and Cabbages.

Sail Twine and Wrapping Twine, Wrapping Paper, Burlaps, Filter-press Cloth, Roofing Slates, Square and Arch Firebricks, Lubricating Grease.

Sheet Zinc, Sheet Lead, Plain Galvanized Iron (best and 3d best), Galvanized Corrugated Iron, Steel Rails (18 and 20), Railroad Bolts, Spikes and Fishplates.

Railroad Steel Sleepers, Market Baskets, Demijohns and Corks.

Also, Hawaiian Sugar and Rice; Golden Gate Diamond, Dr. G. Merchant's, and El Dorado Flora, Salmon, Corned Beef, Etc.

## SHIPPING INTELLIGENCE.

## ARRIVALS.

Tuesday, April 21.  
American ship J. B. Thomas, Lermond, from Norfolk, Va.  
Bk C. D. Bryant, Jacobson, from San Francisco.

Wednesday, April 22.  
Am. bark Martha Davis, Soule, from San Francisco.

Am. bark C. D. Bryant, Lee, from San Francisco.

C. A. S. S. Miowera, Hay, from the Colonies.

Stmr Kinau, Clarke, from Maui and Hawaii.

Stmr James Makee, Peterson, from Kauai.

Thursday, April 23.  
P. M. S. S. Rio de Janeiro, Ward, from San Francisco.

Stmr Mikahala, Haglund, from Kauai.

Stmr Ke Au Hou, Thompson, from Kauai ports.

Stmr Kauai, Bruhn, from Kauai ports.

## DEPARTURES.

Tuesday, April 21.  
Stmr. W. G. Hall, Simerson, for Maui and Hawaii.

Stmr. Kaala, Thompson, for Oahu ports.

Stmr. Wainalea, Parker, for Hawaii ports.

Stmr. Claudine, Cameron, for Maui ports.

Stmr. Ke Au Hou, Thompson, for Kauai ports.

Wednesday, April 22.  
Am. bark Irmgard, Schmidt, for San Francisco.

American bark Holliswood, Knight, for San Francisco.

Stmr J. A. Cummings, Neilson, for Oahu ports.

Stmr Iwani, Gregory, for Hawaii.

Thursday, April 23.  
U. S. S. Concord, Craig, for San Francisco.

C. A. S. S. Miowera, Hay, for Vancouver and Victoria.

Stmr Ke Au Hou, Thompson, for Kauai ports.

## VESSELS LEAVING TODAY.

P. M. S. S. Rio de Janeiro, Ward, for China and Japan, at 10 a.m.

Stmr Kinau, Clarke, for Maui and Hawaii, at 10 a.m.

Stmr Mikahala, Haglund, for Kauai ports.

## PASSENGERS.

## Arrivals.

From Maui and Hawaii, per stmr. Kinau, April 22—A. Young, Mrs. H. McCroryson and child, O. Hatfield, wife and three children, W. H. Dillingham, Robt. Young, R. M. Harvey, A. de S. Canavarro, G. P. Wilder, George Ward, Mrs. Ward, R. Rycroft, A. M. Brown, G. H. Hitchcock, John Fernandez, C. McLean, W. G. Walker, J. S. Walker, Bishop Willis, Rev. Yew Pew, Chang Kim, J. Renton, F. May, H. R. Bryant, Awana, Rev. C. Horsfall, S. Kamatsu and wife, Mrs. L. A. Parish and 2 children, and 189 on deck.

From Kauai ports, per stmr. James Makee, April 22—Mrs. R. C. Spalding, O. B. Spalding, Mrs. E. E. Richards and child.

From the Colonies, per C. A. S. S. Miowera, April 22: For Honolulu—M. A. Archer, Dr. Ashburton, Thompson, Miss Brown, For Vancouver, etc.—Mr. and Mrs. Purvis and family, Mrs. Rubber, Mr. and Mrs. Fleming, Mr. J. P. Fleming, Miss Fleming, Mr. J. W. Noble, Mr. A. Winch, Mr. G. H. Moore-Brown, Mr. G. Farmer, Mr. Well, Capt. Hancock, R. N.; Mrs. Hancock, Mr. Bellhouse, Mr. J. McLaren, Mr. Shaw, Dr. Pringle Hughes, Mr. B. A. Fox, Mr. W. B. Scott, Mr. W. Bell, Mr. J. R. Farewell, Mr. J. Macallum, Mr. A. C. Aubrey, Mr. S. Chapman, Mr. Spence, Mr. A. Ballantyne, Mr. T. G. Goodwin, Mr. A. Rhodes, Mr. B. F. Broddus, Mr. A. A. Carroll, Mrs. De Vis, Master De Vis, Miss Julie Berry, Mr. and Mrs. D. Bullock and family, Mr. W. E. Gibson, Mr. E. Cantwell, Mr. C. Smith.

From San Francisco, per P. M. S. S. Rio de Janeiro, April 23—Geo. Roenitz, A. L. Morris, Geo. Gill and wife, Wm. A. Henshall, John Dunn, K. Wada.

From Kauai, per stmr. Kauai, April 23—W. Abbey and three on deck.

## Departures.

For Maui and Hawaii, per stmr. W. G. Hall, April 21—J. S. McCandless, F. Greenwell, A. Makakau and wife, Miss Alice Beard, Mrs. H. Bell, J. F. Brown and wife and two children, Mrs. Eckardt and four children, Miss Eckardt, Mrs. T. C. Wills, Miss Wills, C. Yama, H. A. Juen, E. Hile Kuukui and wife, Judge Kahauelio, J. McAndrews and sixty on deck.

For Vancouver and Victoria, per C. A. Steam Ship Miowera, April 23: Mr. Alex. McLogan, Sister M. Ludovicia, Sister M. de Sales, Rev. V. H. Kitcat, T. M. Datte, Mr. and Mrs. John Kelly, Mr. and Mrs. Chas. Hill and F. P. Hemen.

## BORN.

RENNIE—In this city, April 21, 1896, to the wife of Evan Rennie, a daughter.

## MARRIED.

GREGORY—HARDY—At Lihue, Kauai, April 20, 1896, by the Rev. Hans Isenberg, Warren Cranston Gregory to Sarah McLean Hardy, both of California.

ONE BOX OF CLARKE'S B41 PILLS

Is warranted to cure all discharges from the Primary Organs, in either sex (acquired or constitutional). Gravel, and Pains in the Back. Guaranteed free from Mercury. Sold in Boxes, 4s. 6d. each, by all Chemists and Patent Medicine Vendors throughout the World. Proprietors THE LINCOLN AND MIDLAND COUNTIES DRUG COMPANY, Lincoln, England.

1709

## In the Supreme Court of the Hawaiian Islands.

March Term, 1896.

WALTER R. OFFERGELT and LEONORA OFFERGELT by W. F. ALLEN, their next friend, vs. JAMES L. STEVENS and J. L. STEVENS, Jr., and MARY NAONE STEVENS.

Before JUDD, C.J., FREAR and WHITING, JJ.

A bill was brought to cancel a deed as having been made with the intent to defraud, hinder and obstruct a creditor, O., in the collection of his demand, he having obtained judgment against the grantor for breach of covenant of warranty on the sale of other property, having been evicted therefrom by a paramount title. Held that O. was a creditor from the date of eviction but from the date of the covenant of warranty.

It appearing to the Court from the evidence and from the deed itself that it was made with intent to defraud, hinder and obstruct O. in the collection of the judgment, the deed was ordered to be canceled.

OPINION OF THE COURT, BY JUDD, C. J.

This is a bill to annul a conveyance of land. A recital of the facts is necessary. On November 27, 1877, one P. Naone conveyed his land in Pauoa, Honolulu, to his grandson, James L. Stevens, Jr., by deed recorded the same day it was executed. On the 26th January, 1878, the said P. Naone conveyed the same land to Mele Stevens, the last named defendant (mother of J. L. Stevens, Jr.) January 14, 1888, J. L. Stevens and Mary (Mele) Stevens, in consideration of \$2,500 conveyed the said land to one Philip Offergelt by deed with a full covenant of warranty. On March 13, 1894, J. L. Stevens, Jr., conveyed this same land to one Lau Chong, who at the November term, 1894, of the Circuit Court, First Circuit, brought ejectment against the Offergelt minors (plaintiffs herein) and obtained judgment for possession of the land and evicted the plaintiffs. The appeal is dismissed, the decree affirmed and the cause remanded to the Circuit Court for such further proceedings as may be necessary.

L. A. DICKEY for plaintiffs. A. Ross for defendants.

Honolulu, April 13, 1896.

The purchase of the Kawaihao premises was made with the son's money, and thus to establish an equitable trust. But the son admits that he did not know that his father had conveyed the land to him until a month after the deed was made; and the father testifies that the person who drafted the deed, W. C. Achi (late attorney of the Court), did not know that the purchase money of the Kawaihao premises belonged to the son. The evidence that it was his money is altogether vague and unsatisfactory and insufficient upon which to establish a trust. The parties say their earnings were commingled and kept together. "Some of it was perhaps money we got from the sale to Offergelt," as the father says. No one testifies how much or what proportion of the money was the son's earnings. To establish a trust the recital in the deed would have to be falsified, for it is an entirely different consideration in character from that expressed in the deed, and where the deed is attacked by a creditor as fraudulent and made to hinder and delay the creditor in collecting his claim, the grantor should not be allowed to show any other consideration than that expressed in the deed. It was so held in Ogden State Bank v. Barker, 40 Pac. R., 766. That the parties defendant knew that they were likely to be held liable on their covenant with Offergelt and were anxious to avoid it, is clear from the evidence, and on the advice of the same person, Mr. Achi, they made the sale to Lau Chong and the conveyance in question, and we are satisfied that the latter one was made with the intention to defraud the plaintiffs.

The appeal is dismissed, the decree affirmed and the cause remanded to the Circuit Court for such further proceedings as may be necessary.

L. A. DICKEY for plaintiffs. A. Ross for defendants.

Honolulu, April 13, 1896.

In the Supreme Court of the Hawaiian Islands.

March Term, 1896.

SUN HOP SING vs. WRIGHT & WILARD, and J. F. CLAY, Garnishee.

Before JUDD, C. J., FREAR, J., and P. NEUMANN, Esq., of the Bar, sitting in place of Mr. Justice Whiting, disqualified.

W. was sergeant-at-arms of the Senate, employed at \$4 per diem. C. was secretary of the Senate, and disbursed the funds provided for its expenses.

H. id., that C. was properly held as garnishee, and the wages of W. in his (C.'s) hands were subject to garnishment under the "Act of 1890 to facilitate the collection of debts from Government beneficiaries."

On the 8th of March, 1894, the defendant, J. L. Stevens (sometimes his name is written J. L. Stephens) made a conveyance to his son, J. L. Stevens, Jr., of land described in Royal Patent No. 2759, L. C. Award No. 496, to Popolo, containing 1 acre 2 rods and situate in Puuanui, Lahaina, Maui, and of land situated at Kawaihao, Honolulu, Island of Oahu, being a portion of the premises described in Royal Patent No. 1762, L. C. Award No. 195 to Kamahai, conveyed to J. L. Stevens by deed of Kahaulelio of the island of Lanai, dated January 16, 1893, recorded in Liber 141, page 108. The consideration expressed is ten dollars and his great affection (aloha nui) for his son, the grantee. The grantor reserves the right to live upon the premises during his life, with his son, and to share equally with him in the rents received from the same. The consideration in the deed of Kahaulelio to J. L. Stephens is three hundred and fifty dollars.

The bill is brought to set aside the deed of James L. Stevens, senior, to J. L. Stevens, Jr., and prays that this may be done and that the premises may be ordered sold and the proceeds applied to the payment of said judgment. Shuld the deed be declared void?

At the time of service of the garnishment Clay was Secretary of the Senate of the Republic of Hawaii, and made return that he held subject to such garnishment fifty dollars, that sum being twenty-five per cent. of salary due to defendant Wright for services as sergeant at arms of the Senate, and whose salary was four dollars per diem as such officer.

It has been well settled that money passing through the hands of a public disbursing agent of the Government could not be attached by process of garnishment by a creditor of an officer of the Government. Wood v. Elderton, Maikai, garnishee, 2 Haw. 80.

In the session of 1890, the legislature passed the Act entitled "An Act to facilitate the collection of debts from Government beneficiaries." Laws 1890, Ch. 50, p. 79. Section 1 of that Act creates a Government beneficiary as "any officer or employee or other person in the service of the Hawaiian Government, or in receipt of or entitled to a salary, stipend, wages, annuity or pension from the said Government or any department, board or bureau thereof, shall" \* \* \* be known as a Government beneficiary."

Section 2 provides that such stipend, wages, etc., may be attached for payment of debts of a beneficiary. Section 8 limits the amount of wages which may be attached to 25 per cent. of the amount due to the beneficiary.

The remaining sections of the Act substantially provide and set forth the proceedings, process and service, of garnishment to obtain and sustain the attachment or garnishment.

The sub-sections specify in detail the persons or officers upon whom service may be made, who are generally those who have the power or authority to control the payment or refusal to pay the moneys to which the Government beneficiary is entitled, and include officers of the executive and judiciary departments. But these subsections do not designate or specify any public disbursing agent of the legislature upon whom service of process may be made to garnishee stipend, salary or wages to which his employees or those in its service may be entitled.

We approve the conclusion drawn by the Court below, to wit, that Section 13 is not intended to and does not limit the definition of Government beneficiaries set forth in the first section of the Act, but only specifies upon whom the service of process shall be made in particular cases therein enumerated, and the maxim of *expressio unius est expressio alterius* is not applicable. Therefore, if the defendant Wright was a Government beneficiary, and Clay at

the time was the disbursing agent of the Government, having funds from which the services of Wright were payable, both which questions must be answered in the affirmative, the process of garnishment was valid.

Judgment appealed from affirmed.

S. M. Ballou for plaintiff. J. A. Ma-goon for defendants.

Honolulu, April 13, 1896.

IN THE CIRCUIT COURT, FIRST CIRCUIT of the Hawaiian Islands. In Probate. In the matter of the Estate of A. MCINTYRE, late of Honolulu, Oahu, deceased.

The petition and accounts of the Executrix of the Will of said deceased, wherein they ask that their accounts be examined and approved, and that a final order be made of distribution of the property remaining in their hands to the persons entitled, and discharging them from all further responsibility as such Executrix.

IT IS ORDERED that MONDAY, the 25th day of May, A. D. 1896, at 10 o'clock a. m., at Chambers, in the Court House, at Honolulu, be and the same be held.

At the time and place appointed the time and place for hearing said petition and accounts, and all persons interested may appear and contest the said petition and hearing of the probate of the will and the granting of Letters Testamentary.

IT IS HEREBY ORDERED that FRIDAY, the 22nd day of May, A. D. 1896, at 10 o'clock a. m. of said day, at the Court Room of said Court, at law, be and the same hereby be appointed the time and place for proving said will and hearing said petition and accounts, and when and where any person interested may appear and contest the said will and the granting of Letters Testamentary.

Dated Wailuku, Maui, H. I., April 20, 1896.

By the Court. G. E. LUCAS, Clerk.

1758-3w

IN THE CIRCUIT COURT OF THE Second Circuit, Hawaiian Islands. In Probate. At Chambers.

In the matter of the Estate of PHILLIP JOAQUIM, of Lahaina, testator, deceased.

A document purporting to be the last will and testament of Phillip Joaquin, deceased, having on the 20th day of April, A. D. 1896, been presented to said Probate Court and a petition for the probate thereof, and for the issuance of Letters Testamentary to Rev. Father Andrew, having been filed by Kaahoolae:

IT IS HEREBY ORDERED that FRIDAY, the 22nd day of May, A. D. 1896, at 10 o'clock a. m. of said day, at the Court Room of said Court, at law, be and the same hereby be appointed the time and place for hearing said petition and accounts, and all persons interested may appear and contest the said will and the granting of Letters Testamentary.

Dated Wailuku, Maui, H. I., April 20, 1896.

By the Court. G. E. LUCAS, Clerk.

1758-3w

IN THE CIRCUIT COURT OF THE Second Circuit, Hawaiian Islands. In Probate. At Chambers.

In the matter of the Estate of THOMAS L. NEWTON, deceased.

A document purporting to be the last will and testament of Thomas L. Newton, deceased, having on the 20th day of April, A. D. 1896, been presented to said Probate Court and a petition for the probate thereof, and for the issuance of Letters Testamentary to Rev. Father Andrew, having been filed by Kaahoolae:

IT IS HEREBY ORDERED that FRIDAY, the 22nd day of May, A. D. 1896, at 10 o'clock a. m. of said day, at the Court Room of said Court, at law, be and the same hereby be appointed the time and place for hearing said petition and accounts, and all persons interested may appear and contest the said will and the granting of Letters Testamentary.

Dated Wailuku, Maui, H. I., April 20, 1896.

By the Court. G. E. LUCAS, Clerk.

1758-3w

# DELINQUENT TAX LIST FOR 1895.

In Accordance with Section 61, Chapter LXI., Session Laws of 1892, the following List of Delinquent Taxpayers is hereby published, and comprises the delinquent taxes for the **FIRST DIVISION AND DISTRICTS**, as indicated, including Real Estate, Personal Property, Carriages, Carts and Drays, Dogs, and Personal Taxes assessed and remaining unpaid for 1895, with ten per cent. penalties and the cost for advertising as the law provides.

## PAPA INOA O KA POE KU I KA AUHAU I HOOKAA OLE NO KA MAKAHIKI 1895.

O keia malalo iho ka Papa Inoa o ka Poe Ku i ka Auhau i Hookaa Ole, a ke Hoolaha ia aku nei e like me ia i Kauoha ia e ke Kanawai; a ua hui ia ma keia na Auhau a pau i Hookaa Ole ia no ka **Mahele Ekahi, a me Kona mau Apana**, e like me ia i hoikeia, i Huipua me na Waiwai Lewa, Kaa Lealea, Kaa Kauo a me Kaa Kikane, Ilio, a me na Auhau Kino i heluia, e waiho nei me ka Hookaa Ole ia no ka Makahiki 1895; a me Umi Pa Keneta i Pakui ia nn na Hoopai a me na Koina no ka Hoolaha ana e like me ia i Hoakakai me ke Kanawai.

## SUPPLEMENT.

FRIDAY, — — — APRIL 24, 1896.

### First Division, Island of Oahu, District of Kona.

#### MAHELE EKABI, MOKUPUNI O OAHU, APANA O KONA.

#### FIRST DIVISION. DISTRICT OF HONOLULU.

1 Akana, C T \$ 22 50

2 Aki, Sam'l K 11 50

3 Aloha Gallery 11 50

4 Akima, C 17 00

5 Arn Kin Lam Co 28 00

6 Andrade, Louis 45 05

7 Aylett, Lui 10 40

9 Ahia, Abraham M 8 20

10 Aki, Mary A 11 85

11 Apeche, Pierre 9 30

12 Alapai, Mele and J 230 40

13 Aona, Michael 51 10

14 Aneko 23 05

15 Andrews, Chas 1 60

16 Akana, W S 27 45

17 Achi, Wm C 109 95

18 Akana 127 00

19 Akima Luika 15 35

20 Apio, John K Ag't 2 70

21 Alani, A W 7 10

22 Aki No 1 2 70

23 Andrade, Manuel 12 85

24 Anahu, Mrs K 30 20

25 Aholo, Mrs L K 1 05

26 Auld Jr, Jas 1 60

27 Aulani (w) 1 60

28 Apua, Kane 3 80

29 Avilla, Manl de 43 40

30 Andrews, Thos L 13 70

31 Atkinson, A L C 10 40

32 Alapai Bila 2 70

33 Amin, Y 15 90

34 Ae, Joseph 74 75

35 Aiwa (w) 6 00

36 Aylett, L J 20 85

37 Abbey, Wm 1 60

38 Ahana, W W 96 75

39 Ahi, Annie 9 30

40 Ah Hee Co 6 00

41 Ah Kum 14 80

42 Ah Lan 11 50

43 Ah Mi, S 28 00

44 Ah I alias Gee Sing 2 70

45 Ah Nee alias Mow Hung 89 75

46 Ah Fie 2 70

47 Ah Chong 18 10

48 Ah Yan 19 20

49 Ah Sung 11 05

50 Ah Chong 1 60

51 Beck, Jim 1 60

52 Buckle, Mary 24 70

53 Berndt, E R 10 40

55 Brown, H C 34 50

56 Barbosa, Bento J 2 15

57 Blica, Jose Jacinto 14 80

58 Brown, Mrs C K 24 05

59 Bolton, Mrs 3 80

60 Batchelor, Mrs 45 10

62 Bacle, Wm 17 00

63 Bolabola, Dan'l 10 40

64 Bader, Emil 1 60

65 Baker, David K 25 05

66 Bush, Mrs J E 13 70

67 Becker, A 1 60

68 Blackburn, W 7 10

69 Bush, Henry 4 90

70 Bush, J H 1 60

71 Bush, Maria 1 60

72 Bush, Mary Anne 1 60

73 Bush, John E 11 60

74 Bird, John 1 60

75 Bowler, John F 247 15

76 Boyd, Mrs H K 17 15

78 Braun, Phil 11 50

79 Barros, John 33 50

80 Baker, Catherine, 1 85

81 Bertleman, H F	135 80	175	Gomes, Est of Joao	35 15 265	Kwong Man Sang	11 50	358	Kaina, John	4 90	448	Kaonohi (w)	6 00
82 Barrat, Mrs Julia	1 60	177	Gertz, Christian	63 75 266	Kwong Ching Chong Co	28 80	359	Kanepaikii	7 10	449	Kaaaoao, Kawika	7 10
83 Bowler & Rooney	5 00	178	Gulick, Mrs C T	213 10	Kwong Yee Mui (w)	11 50	360	Kalani, Paoa	7 10	450	Kaaukai, S M	78 60
84 Bartlett, W S	2 70	179	Goo Kim You	10 40 267	Kwong Sun Wai Co	47 30	361	Kakeoki	1 60	451	Kaapa, Beni	7 10
85 Barratt, Est of Moses	9 85	180	Graham, Mrs S M	7 10 268	Kwong Hip Chong Co	48 90	362	Kanakau	18 10	452	Kaahanui, Mrs	6 55
			Gomes, Manuel	7 10 269	Kwong Hip Chong Co	48 90	363	Kamuela	7 10	453	Kaialamanu	9 30
86 California Wine Co	49 65	182	Guindinho, M	7 10 270	Kahawaii, Est of	18 10	364	Kaiapahia, Kalua	7 10	454	Kaauamoana, S	20 85
87 Collaceo, J P P	23 95	183	Guerrero, Louis F	32 65 271	Kauai, Est J	29 10	365	Kanahele	8 20	455	Kaaihua, Mrs	2 70
88 Clarke, Mrs Jane	41 60	184	Gilliland, R L	50 00 272	Kaluhi, Est of	11 50	366	Kamaka	4 90	456	Kaaihue, Ona	7 10
89 Clarke, C H	13 70	185	Goo Heong	7 65 273	Kawaauhau	1 60	367	Kanoohoohokiekie	8 20	457	Kaaha, Hiram	17 55
90 Correa, Francisco	28 00	186	Gum Sing	11 50 274	Kailianu	1 60	368	Kahakuhaakoi, Mrs	15 90	458	Kaaikauna, Haliaka	7 35
91 Camara, Mrs	3 25	187	Guerro, Levi	4 90 276	Kawika	6 00	369	Kane, S	4 90	459	Kaainaahiahi	7 10
92 Cordeiro, M G	6 55	188	Gune Foon alias Yune*	277	Kahale	17 55	370	Kapua, R S	9 30	460	Kaalokai	2 70
93 Crowell, John	3 80	189	Poy	6 00 278	Kaiakoilii, S	43 40	371	Kaiakawaha	15 90	461	Keliikuewa, Sam	9 30
94 Colburn, John F	307 60	190	Gomes, Manuel	2 15 280	Kahahawai, John	24 75	372	Kalua, Lukela	8 20	462	Keahohou, David	9 30
95 Crabbe, Horace N	46 70	191	Goo Foo Co	11 85 281	Kahale, S	3 80	373	Kahaunaele, Elena	7 10	463	Keaweamahi, Lilia (w)	40 10
96 Catuch, A	6 00	191	Gomes, Antone	1 60 282	Kaluhimoku	7 10	379	Kaneaiakala, Moke	19 55	464	Keaweamahi, G W	17 00
97 Cartwright, Mrs T	2 70	192	Hop Ohong Co	9 30 284	Kawanui, Mrs J U	28 00	380	Kahoomaemae	1 60	470	Kekahuna, Mrs Hoo- kaa	10 40
98 Consista, Julian	3 80	192	Hop Ohong Co	11 50 285	Kainela	1 60	382	Kaulukou, Mrs Ana	22 20		Kehokii & Kaona (w)	11 50
99 Cruz, Anna da la	23 60	193	Hee Chan	204 00	Kane, Henry	1 60	383	Kaauamoana, J K	31 30		Kepahou, Kealoha	14 80
100 Cruz, Hugo de la	4 90	194	Hookano, E B	44 50 285	Kamakele, J	22 50	378	Kauuanamo, J K	31 30		Kaohiwaena	6 25
101 Clarke, Mrs Ellen	21 95	195	Hee Nin	2 70 286	Kaluhimoku	7 10	379	Kaneaiakala, Moke	19 55		Kekahuna	1 60
102 Cidade, Manl	5 45	196	Hing Kee	13 70 287	Kawaihau	10 40	386	Kaiwihaona	2 70		Keoahu, Ioane	8 20
103 Campbell, Sam	1 60	197	Haupu	7 10 288	Kahau	10 40	386	Kapaealii, Kauloalii	8 20		Kekahuna, Mrs Hoo- kaa	10 40
104 Coelho, Mrs E	6 45	198	Hong Hop Kee	11 50 289	Kahau	7 10	392	Kah				

SUPPLEMENT HAWAIIAN GAZETTE—DEILNQUENT TAX LIST, FRIDAY, APRIL 24, 1896.

541 Kuana, J P	4 90	655 Mendonca, J P	61 25	765 Patterson, Mrs I C	23 40	876 Souza, John	14 80	District of Ewa and Wai-	27 Kukea, D	2 70	
542 Kupihealiihi	21 40	656 Medeiros, Antone	11 50	766 Paulain, Maurice	3 80	877 Silva, Joe	7 10	anae.	28 Kukea, Chas	8 75	
543 Kuahine, Mrs	7 10	657 Man Chong Co	27 30	767 Pahia, Capt	2 70	878 Shing Shang	1 60	Apana o Ewa a me Waianae.	29 Keola, Est	18 10	
544 Kumukahi	6 00	658 Makaimi, J M	2 70	768 Pae, John	28 00	879 Swinton, H S	40 10	•	30 Kahale, Est	2 70	
		659 Maunakea	11 50	769 Panaewa, Nihoa	12 70	880 Sun Wo Co	14 40		31 Kawaikumuole, Mrs L	6 00	
545 Lyceorges, Geo	25 80	660 Malupo (w)	17 00	770 Paaniiani, Lepeka	6 00	881 Sin Choy Lee Co	10 30	1 Aukukino, Pine	1 60	32 Kauhi, Est of Mrs K	6 70
546 Lan Wo Chan Co	9 30	661 Mauliawa, Mrs L	21 40	771 Palau, Moses	24 15	882 Silva, John	7 10	2 Armstrong & Co	21 40	33 Kalaluhu	16 15
547 Lan Pong	30 20	662 Mesa, Raymond	1 60	772 Palau, E W	8 75	883 Sun Wo Wai Co	37 60	3 Andrews, G P	4 90	34 Kepani	3 80
548 Larsen, Wm	62 35	663 Mello, Francisco Per-	773 Piliako	7 10	884 Soy Chong	8 20			35 Keahipaka	1 60	
549 Lam Chee	15 90	reira	9 30	774 Pouliuli	1 60	885 Silva, J R Jr	1 60	4 Bright, John	1 60	36 Kapea, Est	3 00
550 Lam Him	13 70	664 Makaea, Robert	1 60	775 Puha	7 10	886 Souza, Henrique	8 20	5 Bowler, J F	4 90	37 Kaahamalu	3 80
551 Lan Yin	9 85	665 Moke	9 30	776 Pedro, Tom	9 85	887 Silva, Francisca de	7 10			38 Kahoeka, Est of D	5 45
552 Lahela (w)	11 50	666 Mahiki, Solomon	17 00	777 Pedro, Petr	9 85	888 Silva, J R	13 40	6 Holt, J D	17 55	39 Kaoni, Mrs	2 70
553 Lan Sang	4 90	667 Mika, A K	11 50	778 Phillips, John	3 80	890 Sun Fook Sing Co	9 30	7 Hopp, J J	4 90	40 Kamakea, Est	6 00
554 Lazarus, Mrs Julia	12 15	668 Mahuka, Mrs L	37 90	779 Punaia	42 65	891 Sun Mun Ark Co	28 00			41 Kanuihaaa, Est	2 15
555 Lavinho, Juan	14 25	669 Manase, Luika	10 40	780 Papahu (w)	5 10			8 Iaea, I D	6 00	42 Kawahamana, Est	2 15
556 Lambert, Mrs Rosina	1 60	670 Makawalu, E W	23 60	781 Pierce, G	1 60	892 Thomas, E B	78 05			43 Kaluhiokane	1 60
557 Lapaki, Kahele	1 60	671 Mung See	12 05	782 Paoa	9 30	893 Ton On Jan Co	65 40	9 Johnstone, A	2 70	44 Kaapokalani	4 35
558 Lazarus, Alexander	36 25	672 Mee Hop Co	6 00	783 Piukuahiwai, M	11 50	894 Tam Tsu Hing	2 70	10 Jackson, Wallace	7 10	45 Kamaka,	8 20
559 Lam Kau Co	6 55	673 Manua (w)	3 80	784 Pahio	8 75	895 Tai Sing	2 70				
560 Laa, Mele	4 90	674 Manuel, David	2 70	785 Puhi D K	9 20	896 Tam Jan	57 70	11 Kaia,	12 05	46 Lelauna, Est	2 70
561 Lahela Hosea Pouli (w)	2 70	675 Mana, Jr J	24 70	786 Paaluhu, Rev S	17 55	897 Tong Wo	6 00	12 Kekua, Est of	7 50	47 Lok Sun Wai	52 40
562 Levey, Lewis J	9 00	676 Mitchell, Edward	1 60	787 Pokii	7 10	898 Timmons, L D	10 95	13 Kalekau	3 80	48 Lane, P C	6 30
563 Leong Ching Kee	6 00	677 Mota, Ant Pexoto	7 10	788 Pii, Mrs Koleka	14 80	899 Tom Dow	13 70	14 Kananauli	2 70		
564 Lee Tong	11 50	678 Maceda, Manl	1 60	789 Pupukalepa	4 90	900 Tong Yen	9 30	15 Kamai (w)	8 20	49 Maile, C B	6 00
566 Lee Cheong	2 70	679 Makakai	7 10	790 Pau	1 60	901 Turner, Archie	8 20	16 Kaloi, Est of	6 00	50 Mahuka, Mrs L	9 30
567 Lee Chu	22 50	680 Mahelona, David	13 70	791 Pamalo	7 10	902 Texeira, Bento	1 75	17 Kale (w)	6 00	51 Mela, Est	14 55
568 Leong Foong Chai	9 30	681 Mia	1 60	792 Paele	9 85	903 Toomey, Capt W D	28 00	18 Kaikinahaole (Opio)	2 70	52 Mahu, L	6 00
569 Lee Hoy	22 50	682 Mahoe, S K	11 50	794 Pololu No 1	7 10	904 Tai Sing	14 25	19 Kawika, Est of	2 70	53 Malaihi, F W	18 10
570 Lee Quai	8 20	683 Morris, Mrs Annie	1 60	795 Puela, Piliholei (w)	1 60	905 Tavas Silva	8 20	20 Kanohohiwalani	3 25	54 Mahu, Mrs P	5 15
571 Lee Quon	2 70	684 Meahewaole, Geo	11 75	796 Pontes, Jose Pacheco	1 60	906 Tai Hing	22 50	21 Kuhia	2 70	55 Mahoe, S K	10 70
572 Lemos, John M	10 65	685 Monsarrat, Mrs G	28 00	797 Perreira, Camilla	14 25	907 Tin Lee Co	11 50	22 Keola	13 15	56 Malo, Est	245
573 Leong Chow	8 20	686 Moau, K	8 20	798 Polikapu, T C	27 55	908 Thornton, W H	12 05	23 Kipi, Est of	6 00		
574 Leong Sin	1 60	687 Mason, Mrs	1 60	799 Poole, Thos W	17 20	909 Tellies, Dessidero	13 70	24 Kui	13 70	57 Nalu, L C	11 75
575 Leong Sung Wai Co	14 35	688 Miguel, Joe	1 60	800 Puamanu, Lepcka	8 20	910 Tatsugawa	13 70	25 Keone, G M	9 30	58 Naukana, Est of S M	4 35
576 Lee Chun Cheong	10 40	689 Man Sung Yuen	34 60	801 Pohaku, Lima	6 00	911 Tong Tuck Co	12 85	26 Kaeha (w)	5 70	59 Nakea, Est	3 25
577 Lee Lung	12 30	690 Makaha, David	7 10	802 Ping Chee	30 75	913 Uaua, Geo	13 70	27 Kaiakoli, Keaka	17 00		
580 Lind, Chas	23 60	691 Mame (w)	1 60	803 Paahao	12 15	914 Ung Kar	8 20	28 Kanakanui	22 50	60 Opunul	8 20
581 Lin Hart	6 00	692 Makakoa (w)	1 60	804 Puuku	1 60	915 Ung King	11 50	29 Kahananui	3 80		
582 Lin Sing Co	9 65	693 Mikasope	7 10	805 Palama, L K S	4 35	916 Ulenahamea	13 70	30 Keliipio	6 00	61 Pohakahi, Est of D	6 00
583 Lillis, Frank	12 60	694 Maluae	7 10	806 Palihea	10 40	917 Ulukou, Mrs Ane	8 20	31 Kekua	11 50	62 Poneape, Est	3 80
584 Li Ming Co	34 60	695 Mokulehua (w)	1 60	807 Paiaina	9 10	918 Ua, Geo	7 10	32 Kauhola	9 30	63 Pedro, Antone	8 20
586 Lii, John	7 10	696 Mariano, Demaral	2 95	808 Puabui, Kilinahe	8 20	919 Uwea, Bila	1 60	64 Paty, J H	2 15		
587 Lindsay, W	8 20	697 Ming Ik Co	18 00	809 Puou	3 25	920 Unknown	30 20	65 Pahukula, J L	5 45		
588 Lin Fat	12 60	698 Malo, Mrs D	15 85	810 Poor, Henry F	160 90			66 Pilipi, Est	3 80		
589 Lin Chan	14 80	699 Moepono	9 30	811 Perry, Mrs Kuahine	14 80	921 Vivas, J M	18 65	67 Prendergast, J K	6 00		
590 Lokana, D	45 60	700 McGuire, Jas W	12 05	812 Peter, John	27 45	922 Vierra, Manl Silva	9 85	78 Wo Fat Wai	19 60		
591 Loanda, Manl	2 70	701 Mc Donald, J W	9 30	813 Quong York Kee	11 50	923 Valpoon, C	1 60	79 Waimea Land Co	50 55		
592 Lopez, Jose	6 00	702 McLennan, Dr	17 00	814 Quong Chong	41 20	945 Webb, Harry	16 45	69 Penopeno, Est	2 15		
593 Lokana, P W	19 65	703 McGregor, Capt A A	1 60	815 Rodriques, Est of Ant	70 25	946 Williams, W F	26 90				
594 Lock Sin	9 55	704 McRae, Peter	6 00	816 Robinson, John	35 70	947 Wright Bros	17 00	70 Queen Dowager Kapi-			
595 Louis, Nancy K	18 10	705 McStockier, Mrs F B	68 70	817 Ruma, Manl Gomes	8 20	948 Wright, Watson, Wm	1 60	olani	12 60		
596 Louis, N Jesse	28 00	708 McGuire, Thos C	7 10	818 Rego, Jule de	9 85	949 Wahinealaau	9 30	71 Sameds, Peter	7 10		
597 Love, Jas	234 80			819 Robson, Mrs M E	12 60	950 Wahineaea	9 30	72 Sai Sung Wai	61 80		
598 Ludwig	7 10	709 Nishimura, E	14 80	820 Robinson, Peke	11 50	951 Ward, Jas	7 10	73 Silva, Est of B	10 35		
599 Luahine (w)	4 90	710 Naauiphi, Kelaiki	2 70	821 Robertson, Mrs J W	46 70	952 Ward, J E	6 00	74 Silva, M	3 95		
600 Lum Sam	12 35	711 Nilson, Jeans	3 80	822 Rego, Manl de	1 60	953 Wing Chong Co	8 20	75 Smith, W J	4 90		
601 Luká (k)	16 70	712 Nye, J H	1 60	823 Richardson, Mrs E V K	75	954 Whitmarsh, Peter	11 50	76 Thompson, Est of T	2 15		
602 Luhalei	2 70	713 Niau (w)	8 20	824 Rice, Julia	30 20	955 Wing Yee Chong	6 00	77 Umi, Peter	6 00		
60											

## Delinquent Tax List, 1895.

### MAUI, MOLOKAI AND LANAI.

### PAPA INOA O NA AUHAW I HOOKAA OLE IA, 1895,

### MOKUPUNI O MAUI, MOLOKAI ME LANAI.

11	Kamakea	6 00
12	Kamakani	6 90
13	Kaamanui	3 15
14	Kalawaia	2 55
15	Kuua	3 80
16	Kaho, Jas	410
17	Kekai, A K	7 10
18	Kamana, Est of B	2 70
19	Kahai, Miss Anna	4 25
20	Kauhiimahu	3 80
21	Kauluna, Est	4 35
22	Kawaihoano, Mrs	3 80

23	Mersberg, Jas K	3 80
24	Mauiae	4 90
25	Maikai, R	7 10
26	Namaulua	3 25
27	Nunes, Peter	2 70
28	Okuu, Est of	4 90
29	Petero, Est of	7 65
30	Pomaikai	2 70
31	Poao, Namanu	6 55
32	Papa, Kawaihoa	1 85
33	Waialeale	2 15
34	Watson, John	4 35
35	Woodward, D	3 55
36	Williams, C E	2 70
37	Watson, Geo	7 10
38	Woodward, A	4 90
39	Watson, J and E	7 10

### District of Koolauapoko,

No. 2,

	Apama o Koolauapoko Helu 2.	
1	Alohaiu, Maikai	24 60
2	Barenaba, Hua	2 70
3	Barenaba, Kalama Est	2 35
4	Berry, Jas	3 15
5	Barenaba, J H	3 80
6	Chang Chong	7 10
7	Enoka, E K	4 90
8	Haina, Est of Peter	8 20
9	Hattie (w)	1 05
10	Hoopii, Mrs	3 25
11	Haee (w)	2 70
12	Haili (w)	5 15
13	Kong Sing	10 30
14	Kaulia, Mrs	8 75
15	Kaulia, Asa	3 25
16	Kaale, S	28 00
17	Kahakulili	13 15
18	Kahoomanao	7 10
19	Kamaka (w)	3 80
20	Kapuua	1 60
21	Kapamanu	8 20
22	Keoa, Est of J	3 80
23	Keliaukai	2 15
24	Keola	9 30
25	Ku, Aaron	8 75
26	Kamohalii	1 85
27	Kahele, S E	2 70
28	Keanu, Jr	10 40
29	Keone, Jr	1 60
30	Kaape	14 25
31	Kanamu (w)	2 70
32	Kaniau, Est	44 50
33	Kaiwkuamoo	7 10
34	Kalili, John	7 10
35	Kwong Sung Wai	35 45
36	Kekuahoolu	13 70
37	Kaimi, Mrs H K	2 25
38	Kanohomana	10 40
39	Kinolua	3 25
40	Kia, Est	9 10
41	Kapu, Joe	9 50
42	Keai, Mahina	7 10
43	Lokana	3 80
44	Lloyd, T A	1 60
45	Lena	4 90
46	Macfarlane, H R	82 35
47	Manele	6 90
48	Makaokalai, D	14 90
49	Makalau, E	1 60
50	Mahiki	6 55
51	Meek, Jack	6 00
52	Maeha	1 60
53	Nuuau	2 15
54	Pika	3 00
55	Pake, S K	10 00
56	Petero, M	8 85
57	Paekane	4 20
58	Poai (w)	2 15
59	Polani	1 60
60	Peterson, A P	5 45
61	Papa, Est	2 70
62	Peahi, Est	3 25
63	Spencer, Jno	8 20
64	Sung See Wo Co	11 50
65	Tsuyama	11 50
66	Ung Sung & Co	14 25
67	Wahineau, Jno	2 70
68	Wong Hoon & Co	20 00
69	Walkane Land Ass'n	109 15
70	Yong Tong & Co	13 70

I hereby certify that the above is a correct list of Delinquent Taxes for 1895, to the best of my knowledge and belief.  
(Signed) JONATHAN SHAW,  
Assessor 1st Division.

Ke hoike nei au no keta maluna ae,  
oia ka papa inoa poloiei o na poe Au-  
hau i Hookaa ole in 1895, e like me  
ka hiki ia'u ke hoomaopopo a hooleio.  
(Kakauinoala) JONATHAN SHAW,  
Lunahelu Apana Ekahi.

### MAUI, MOLOKAI AND LANAI.

### PAPA INOA O NA AUHAW I HOOKAA OLE IA, 1895,

### MOKUPUNI O MAUI, MOLOKAI ME LANAI.

Tax Office, 2d Division.  
April 10, 1896.  
In accordance with Section 61,  
Chapter LXI, Session Laws of 1892,  
I publish the following List of the  
Delinquent Taxes and Taxpayers as  
in the Tax Lists of this Division,  
together with the amounts and penalties  
due.

### District of Wailuku,

#### Apama o Wailuku.

Al (2 years)	5 25
Alama and Asack	32 50
Ah Yan	4 60
Ah Tong	6 80
Ah Fook	4 35
Ab Po	4 90
Ah Hapa	9 30
Ah Kana	3 50
Akoi, Miss Ai	4 90
Aiona	3 25
Anahuli and Ahao	2 25
Avery, John	4 90
Ah Mi, S	6 55
Abraham, S W	5 45
Butler, Est of H E	2 15
Broad, Poohwi	3 15
Broad, C H	13 70
Ching Yan	28 90
Cummings, W H	37 90
Cummings, Thos	1 60
Daniels, W H	29 65
Fraine, G	2 70
Hakalau, Est W	4 90
Hakalau, Keahi	4 90
Halama, S P	8 85
Hale Solomon	30 20
Hapo & Kanahele	3 80
Hooke, 2 95	
Hoopii	1 60
Hana, J	6 00
Harpast, D	6 00
Huia	15 55
Inekene	1 60
Ikuwa	2 70
Kaio, Geo	2 70
Kauaiwai	1 60
Kahaleao, Hana	2 70
Kualoppi, Mrs K	1 60
Kualau, Est	6 00
Kaleo, 8	6 55
Kamanu	7 10
Kahaulelio	3 80
Kamauoha	6 00
Kainikaua	8 75
Kauhi, Mary (2 years)	11 95
Kapu, (2 years)	14 05
Kaanaana, Est	6 00
Kaleo, (2 years)	18 00
Kahaleo, Opio	2 70
Kahaku, Wm	10 95
Kahaku, Wm	3 80
Kahaku, Wm	6 00
Kahaku, Wm	9 95
Napulou, J M	7 90
Nahuina	3 80
Napahuelua	9 00
Nawai, Mrs Kealoha	8 80
Nakabara	3 25
Nehojoa	2 25
Namakaha	1 60
Nuohiwa, Mrs M P	7 10
Opunui, Mrs	1 60
Ozaki	3 25
Organ, Chas	2 70
Opunui, Est (2 years)	12 00
Pae	9 55
Puniai	4 60
Pohuli	1 60
Pestana, Manl	3 80
Paahao	6 00
Pehuino, Kealoha	6 00
Pekuholo	10 65
Ping Tom	2 15
Paele, Sol	1 60
Pakualani, P	4 20
Pedro, Joe	8 75
Parish, L A	3 80
Piko	3 25
Pala	9 00
Pilikia	2 70
Rodrigues, Paul	3 55
Ross, M C	50 00
Ross Jr, M C	11 50
Kephe Est	6 55
Kapoohi, Jos	6 35
Kum Leong	9 30
Koalii So (5 years)	15 75
Kahale, A P	7 30
Kane, S K	18 10
Kanahuna	3 25
Kaiue, S E	5 70
Ki (w)	2 70
Kaihue, S N	7 10
Kahananui, Mrs E M	19 50
Kailieha, W et al	5 80
Kailoloi, K	1 60
Kumukahi, Opio (2 years)	13 10
Kanehaole	1 60
Kaleo, 8	1 60
Kahale	2 15
Kaupalolo, Est of	9 75

### District of Makawao,

#### Apama o Makawao.

Ana, Maaka (3 years)	22 62
Ah Sin	7 65
Ak Vue	7 10
Ah Moi	1 32
Ako	1 60
Ah Young	8 42
Ah Chee	1 87
Ah Mi, S	130 12
Chow Chung	8 53
Cockett, P	19 14
Cummings, Clarissa E</td	

Kekahuna & Co. S	4 90	Maihano	2 70	Pali	1 05
Kekahuna, S	4 50	Maluhia, W	2 70	Pahupu, S N	2 31
Kekuinae	2 15	Makahonu (w)	2 15	Pahia	4 35
Kekuewa, Keoni	2 70	Makahukilani	1 05	Panole, Maii	2 15
Keakamai	6 00	Meliama	1 87	Puohao, Uilama	1 06
Keaka, Akoni	1 60	Mahoellillii	7 10	Pihe, John	3 42
Kiona	6 82	Minamina	11 55	Pamawaho	4 07
Konahao	2 15	Mahai, J	9 90	Pauhiwa, Opio	8 20
Koleka (w)	4 90	Molia	2 15	Peelu, Henry	12 76
Kualaa	2 42	Mahiai, Levi	2 15	Puaa, John	1 32
Kalaokalani, D	7 35	Nahinu, T S	7 65	Tai Hoon	6 27
Laimana	6 55	Nao, Est of	4 62	Weed, Kuapeke	2 15
Leonui, Jere	1 05	Napela, Est of	7 10	Waihinalo	3 69
Lililehua, E	15 25	Nakuina, Emma	51 43		
Lokana, Aubea	2 81	Nahoopii	7 10		
Lukua, Sam	2 26	Nazareta, Joel	15 62	I certify that the foregoing is a correct list of Taxes remaining unpaid in the Second Taxation Division, to the best of my knowledge and belief. (Signed) C. H. DICKEY, Assessor 2nd Division.	
Lukela	2 70	Nolein, Sam	18 10		
Liolio, Marie	1 60	Nailau	1 05		
Mookeha, Est of	2 15	Opiopio (w)	3 80		
Mana, Est of	2 70	Ohia	4 35		
Makalei & Co, J	32 40	Paleolelo, Est of	5 17		
Makalei, J	4 07	Paulo, Est of	1 60		
Makekau, Kalawaia	2 70	Pauhiwa	4 07		
Mareka	1 60				

## Island of Kauai.

## Mokopuni o Kauai.

The following list of Delinquent Taxpayers, is hereby published as required by law, and comprises the Delinquent Taxes for the Fourth Division and Districts as indicated including Real Estates, Personal Property, Carriages, Colts and Drays, Dogs and Personal Taxes assessed and remaining unpaid for 1895, with 10 per cent. penalties and the cost for advertising as the law provides.

O ka papa inoa malalo iho o na poe Hookaa Ahau ole, ke hoopukaina aku nei e like me ke kanawai, oia na poe Hookaa Ahau ole o ka Mahele Eha a me na Apana, oia hol na Waiwai Paa, Waiwai Lewa, Kaa, Lio me Kan-kane, Ilio me na Waiwai Lewa e ae i auhaua a i uku ole ia no 1895, me ka 10 pa-kenea kaulele, a me na Ilio hoo-laha e like me ia i aela ma ke kanawai.

(Signed) C. H. DICKEY, Assessor 2nd Division.

## District of Koloa.

## • Apana o Koloa.

1	Matsumoto & Kunihsa	2 42
2	Matchinoshii	2 70
3	Kauahi	1 60

## District of Lihue.

## • Apana o Lihue.

1	Abigaila (w)	3 75
2	Hao (w)	2 70
3	Spalding, H G	2 70
4	Maillehuna	3 25
5	Kahaolenui	2 70
6	Manoiki	1 60
7	Ferreira, Franc	1 60

## District of Kawaihau.

## • Apana o Kawaihau.

(Unknown owners)		
1	R P 4044, L O A 6645	1 05
2	R P..., L C A 4591	1 05

## District of Hanalei.

## • Apana o Hanalei.

1	Dominis, Mrs J O	132 50
2	Ah Wana, Est of	1 71
3	Kainapanu, Mrs G K	3 14
4	Sin Moi Kee Co	31 85
5	Maunahuihui	1 05

Thereby certify the foregoing to be a correct list of the Delinquent Taxes and Taxpayers for the Fourth Taxation Division.

(Signed) J. K. FARLEY, Assessor 4th Division.

Ke hoike nei au no keia maluna ae, oia ka papa inoa poloie i ka poe Auhanau o ka Mahele Auhanau Eha, i Hookaa ole, a me ka poe ku i ka Auhanau o ka Mahele Auhanau Eha, (Kakauinoia) J. K. FARLEY, Lunahelu Mahele Eha.

## E. O. HALL &amp; SON, L'd., Honolulu, H. I.

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... HARDWARE ...



SHIP CHANDLERY

AND GENERAL MERCANDISE.

HALL'S PLOWS and BREAKERS of all sizes

Hall's 18 inch Breaker.



Acknowledged to be the best in use on the Islands. We introduced the first Steel Plows ever used here, also the Planet, Jr., Horse Hoe. We keep Agricultural Implements of every kind needed for the culture of Cane, Rice, Coffee, etc.

All kinds of Engineers and Mill Supplies



## TROPIC OIL

Has had a wonderful run this year on many of the plantations. Both the Cylinder and Engine Oils are of the Highest Grade, and many who tried a sample have re-ordered a number of times, and say it is the best oil they ever used.

## THE ALUMINUM CANE KNIFE

We have introduced this year, and it has given such PERFECT SATISFACTION that we have been out several times. We have them in stock now and expect a fresh supply soon, so will not be out again.

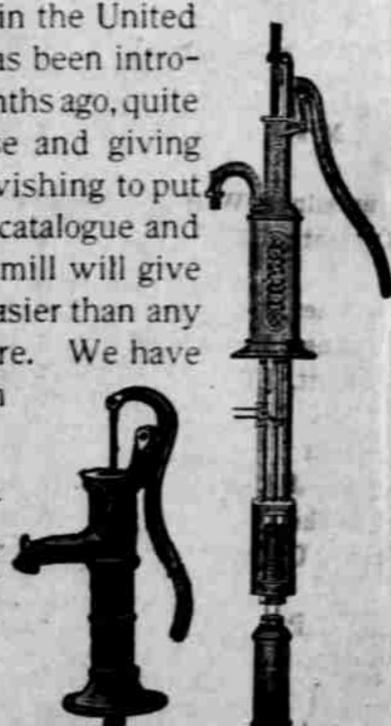
**The SUCCESS WATER FILTER**  
Nothing succeeds like success, and this has proved true in regard to the Success Filter, as it has succeeded in purifying our dirty water as no other filter has done. It is made of the Natural Tripoli Stone, and can be cleaned easier than any filter known. Step into our office and see the crystal filter we have in use, which shows the whole process, it fairly makes a person thirsty to see the clear water as it comes through the stone.

## The PERKINS' WINDMILL



IS ONE of the best known in the United States, and although it has been introduced here but a few months ago, quite a number of them are in use and giving good satisfaction. Anyone wishing to put up a mill, should write for a catalogue and prices, as we claim that this mill will give better satisfaction and run easier than any of the wind mills in use here. We have galvanized steel and wooden mills, also steel towers.

We keep also Goulds' lifting and wind mill pumps, and can give prices on any size or kind of pump made by the Goulds Manuf'g Co., for which we are agents here.

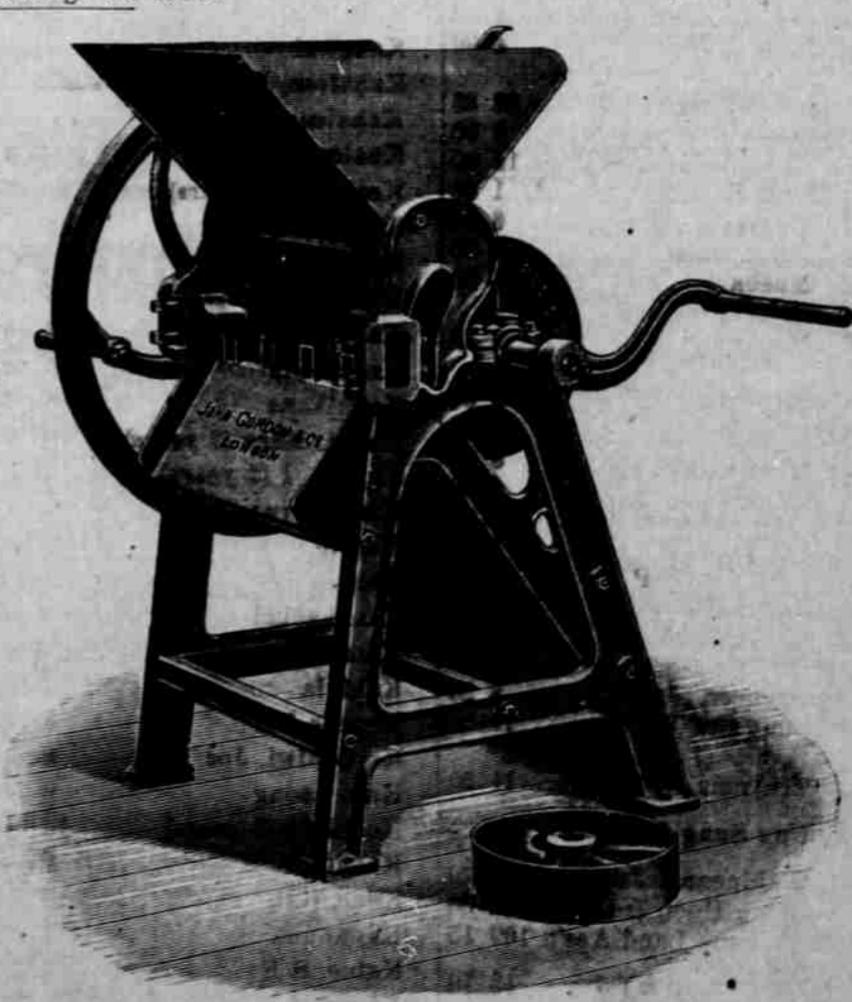


## Coffee Machinery

We keep also, and have on hand Gordon's Disc Coffee Hullers and Smout's Peelers.

We have also

## CHEAP PLANTATION BELLS.



WE run a Salt Farm and evaporate our own Salt from the Pacific Ocean at the Kakaako Salt Works. On hand also Rock Salt from Liverpool, for Ranch use. Our stock of Ship Chandlery is unsurpassed, and of the best quality. We keep Tar, Pitch, Rosin, Carbolicum and Carbolinium, also PAINTS of every kind; Brushes of all kinds. We have also the Largest Stock of Manila and Sisal Rope to be found here, and Wire Rope, both Iron and Steel, of all sizes, up to 4 inches.



We are agents for the Waukegan Barbed Wire, also all kinds of Galvanized Fence Wire and other wires made by the Washburn & Moen Manufacturing Company. We have sold many tons of their wire, and have had the galvanized fence wires tested, and find that the No. 5 wire has a tensile strength of 2840 pounds. The No. 4, 3148 pounds. Persons who have had this wire want no other kind, and are willing to pay higher price for it. Besides the articles mentioned above we keep a thousand other useful things.

GUNPOWDER of all kinds, Blasting and Giant Powder, and the best stock of GUNS and AM-

WE HAVE a fine stock of BICYCLES on hand, the Stearns, Columbia, Rambler, Hartford and Pierce. Everyone knows that there are no better wheels made than these, and as we are selling so many of them we are justified in recommending them as First Class Wheels.

BUY ONLY THE BEST!



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Corner Fort and King Streets,  
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